

**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:)	Chapter 11
)	
CELSIUS NETWORK LLC, <i>et al.</i> , ¹)	Case No. 22-10964 (MG)
)	
Debtors.)	(Jointly Administered)
)	

**COVER SHEETS FOR FOURTH INTERIM FEE APPLICATION OF
ERNST & YOUNG LLP FOR COMPENSATION FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES AS TAX COMPLIANCE, TAX ADVISORY AND
FINANCIAL ACCOUNTING ADVISORY SERVICES PROVIDER FOR THE TIME
PERIOD JULY 1, 2023 THROUGH NOVEMBER 9, 2023**

Name of Applicant:	Ernst & Young LLP (“ <u>EY LLP</u> ”)
Authorized to Provide Professional Services To:	The Debtors
Date of Retention:	December 20, 2022 (<i>effective as of</i> July 13, 2022)
Time Period Covered by this Application:	July 1, 2023 through November 9, 2023
Total Fees Requested in This Application:	\$5,303,982.00 ²
Total Expenses Requested in This Application:	\$36,094.03
Total Fees and Expenses Requested in This Application:	\$5,340,076.03

This is a monthly X interim final application.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 UK Limited (0893); and GK8 USA LLC (9450). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

² The fees and hours are higher by \$1,615.00 and 1.9 hours due to an error in a formula in *Ernst & Young's Seventh Monthly Fee Application* [D.I. 3982].

Summary of Monthly Fee Statements for Fourth Interim Fee Period

Fee Statement	Date Filed	Docket No.	Period Covered	Fees Requested	Expenses Requested	Fees Paid	Expenses Paid
Sixth Monthly Fee Statement	9/14/23	3471	7/1/23 - 7/31/23	\$814,020.40 (80% of \$1,017,525.50)	\$0.00	\$814,020.40	\$0.00
Seventh Monthly Fee Statement	11/9/23	3982	8/1/23 - 8/31/23	\$1,291,421.60 (80% of \$1,614,277.00)	\$12,388.75	\$1,291,421.60	\$12,388.75
Eighth Monthly Fee Statement	1/5/24	4198	9/1/23 - 9/30/23	\$1,037,959.20 (80% of \$1,297,449.00)	\$23,563.28	\$0.00	\$0.00
Ninth Monthly Fee Statement	1/5/24	4199	10/1/23 - 10/31/23	\$902,438.80 (80% of \$1,128,048.50)	\$142.00	\$0.00	\$0.00

SUMMARY BY PROFESSIONAL¹

Last Name	First Name	Title	Time	Hourly Rate	Total Individual Fees
Adams	Paul	Staff	168.8	\$295.00	\$49,796.00
Barda	Eli	Partner/Principal	36.8	\$850.00	\$31,280.00
Beattie	Steve	Partner/Principal	8.3	\$850.00	\$7,055.00
Bhatti	Sobia	Senior	104.4	\$450.00	\$46,980.00
Boland	Gregory	Manager	32.0	\$595.00	\$19,040.00
Bowden	Jaime	Senior Manager	1.4	\$950.00	\$1,330.00
Bowden ²	Jaime	Executive Director	7.7	\$1,150.00	\$8,855.00
Bowie	James	Executive Director	2.6	\$850.00	\$2,210.00
Buonaguro	Paul	Manager	2.0	\$850.00	\$1,700.00
Buonaguro ²	Paul	Senior Manager	9.1	\$950.00	\$8,645.00
Cadugan	Kerrie	Executive Director	4.0	\$850.00	\$3,400.00
Carr	Russell	Partner/Principal	3.5	\$1,250.00	\$4,375.00
Caruso	Thierry	Partner/Principal	2.2	\$850.00	\$1,870.00
Chen	Justin	Staff	20.3	\$295.00	\$5,988.50
Chen ²	Justin	Senior	294.1	\$450.00	\$132,345.00
Chen	Simon	Senior Manager	3.0	\$695.00	\$2,085.00
Chenchinski ¹	Amir	Partner/Principal	0.5	\$850.00	\$425.00
Clark	Miller	Senior	6.7	\$450.00	\$3,015.00
Corts	Edward	Senior Manager	1.4	\$950.00	\$1,330.00
Corwin	Eric	Senior Manager	0.9	\$695.00	\$625.50
Crough ¹	Greg	Partner/Principal	0.5	\$850.00	\$425.00
Deravin	Susan	Senior Manager	20.4	\$695.00	\$14,178.00
Dishman	Carly	Manager	160.5	\$595.00	\$95,497.50
Eo	Brian	Manager	525.6	\$595.00	\$312,732.00
Erell ¹	Dana	Partner/Principal	2.2	\$850.00	\$1,870.00
Epperson	Carina Mai	Staff	2.1	\$400.00	\$840.00
Flagg	Nancy	Executive Director	92.5	\$1,150.00	\$106,375.00
Flashner	Martin	Contractor	194.6	Fixed Fee	\$90,000.00
Gandz ¹	Benjamin	Senior Manager	19.4	\$695.00	\$13,483.00
Gatt	Katie	Senior Manager	36.5	\$950.00	\$34,675.00
Geron ¹	Eyal	Manager	6.5	\$595.00	\$3,867.50
Gonen ¹	Eyal	Partner/Principal	4.9	\$850.00	\$4,165.00
Gotlieb	Itai	Partner/Principal	2.5	\$850.00	\$2,125.00

¹ Rates have been applied consistent with the Statement of Work for which this individual provided services.

² Note, the rate per hour listed for this individual is higher due to being promoted to a new rank (and corresponding rate per hour) during the period covered.

Last Name	First Name	Title	Time	Hourly Rate	Total Individual Fees
Granados	Dariana	Staff	76.0	\$295.00	\$22,420.00
Gray	Amaya	Staff	138.1	\$295.00	\$40,739.50
Griffin	John	Executive Director	3.8	\$1,150.00	\$4,370.00
Gust ²	Ryan	Manager	394.8	\$595.00	\$234,906.00
Gust	Ryan	Senior	282.8	\$450.00	\$127,260.00
Harvey	Elizabeth	Partner/Principal	78.4	\$1,250.00	\$98,000.00
Harvey ¹	Elizabeth	Partner/Principal	6.5	\$850.00	\$5,525.00
Hayes	Taylor	Manager	665.3	\$595.00	\$395,853.50
Helwing	Dan S.	Partner/Principal	23.3	\$850.00	\$19,805.00
Hill	Jeff	Partner/Principal	37.2	\$1,250.00	\$46,500.00
Hill ¹	Jeff	Partner/Principal	59.1	\$850.00	\$50,235.00
Holliday	Lindsay	Executive Director	9.7	\$850.00	\$8,245.00
Horn	David	Executive Director	37.7	\$850.00	\$32,045.00
Hornecker	Peter	Partner/Principal	1.0	\$850.00	\$850.00
Hsiao	Elicia	Manager	5.1	\$850.00	\$4,335.00
Huang	Ricki	Senior	5.0	\$450.00	\$2,250.00
Jackel	Jonathan	Executive Director	1.1	\$1,150.00	\$1,265.00
Kim	Sophia	Manager	5.0	\$595.00	\$2,975.00
Kotanchiyev	Georgiy	Senior Manager	0.9	\$950.00	\$855.00
Kryva	Anastasiya	Senior	27.2	\$450.00	\$12,240.00
Lampert	Abery	Staff	5.5	\$295.00	\$1,622.50
Li	Eric	Staff	14.3	\$400.00	\$5,720.00
Lin	Caleb	Senior Manager	125.1	\$695.00	\$86,944.50
Lindeman	Ryan	Senior	426.2	\$450.00	\$191,790.00
Lipman	Mitch	Senior Manager	1.6	\$950.00	\$1,520.00
Lipschutz	Jordan	Manager	182.8	\$595.00	\$108,766.00
Litwinowicz	James	Manager	0.2	\$850.00	\$170.00
MacIntosh	Paul	Partner/Principal	75.8	\$850.00	\$64,430.00
McLean	Danielle	Manager	1.1	\$595.00	\$654.50
Mhana	Anas	Manager	28.9	\$595.00	\$17,195.50
Mosher	Jacob	Senior	2.6	\$450.00	\$1,170.00
Nguyen	Kenny	Senior	8.6	\$450.00	\$3,870.00
Oakley	Will	Manager	4.5	\$595.00	\$2,677.50
Quinn	Michael	Executive Director	31.3	\$850.00	\$26,605.00
Riggs	John	Partner/Principal	0.5	\$850.00	\$425.00
Riley	Sean	Senior Manager	664.5	\$695.00	\$461,827.50
Roth	Nico	Manager	0.5	\$595.00	\$297.50
Sapir	Eric	Executive Director	128.5	\$1,150.00	\$147,775.00
Sargent	Amy	Executive Director	1.2	\$1,150.00	\$1,380.00
Schaulewicz	David	Senior Manager	2.1	\$950.00	\$1,995.00

Last Name	First Name	Title	Time	Hourly Rate	Total Individual Fees
Sherpa	Tsering	Manager	10.0	\$595.00	\$5,950.00
Shwartz ¹	Yoav	Partner/Principal	41.7	\$850.00	\$35,445.00
Shwartz	Yoav	Partner/Principal	114.5	\$1,250.00	\$143,125.00
Shimoni	Avri	Executive Director	41.8	\$695.00	\$29,051.00
Simpson	Rhett	Senior	454.2	\$450.00	\$204,390.00
Steger	Adam	Senior Manager	110.7	\$695.00	\$76,936.50
Suarez	Ben R.	Senior Manager	27.3	\$695.00	\$18,973.50
Sun	Kaiyang	Senior Manager	452.9	\$695.00	\$314,765.50
Sussman ¹	Adam	Senior	2.2	\$450.00	\$990.00
Toh	Yvonne	Manager	105.3	\$595.00	\$62,653.50
Tuchinsky	Maria	Senior Manager	2.2	\$950.00	\$2,090.00
Tuchinsky ¹	Maria	Senior Manager	2.1	\$695.00	\$1,459.50
Walsh	Eric	Senior Manager	8.0	\$695.00	\$5,560.00
Wasserman ¹	Ofer	Senior Manager	23.1	\$695.00	\$16,054.50
Wayne	Eric	Senior Manager	0.5	\$950.00	\$475.00
Woolf	Hayden	Senior	1.9	\$450.00	\$855.00
Woods	John	Senior	7.3	\$450.00	\$3,285.00
Yahalom	Raz	Senior	2.1	\$600.00	\$1,260.00
Yoo	Patrick	Senior	667.0	\$450.00	\$300,150.00
Zaman	Sabina	Partner/Principal	109.4	\$850.00	\$92,990.00
Zimmer	Kristin	Manager	361.9	\$595.00	\$215,330.50
		Non-Fixed Fee Total	7,887.8		\$4,781,882.00
Chenchinski	Amir	Partner/Principal	40.0	Fixed Fee	
Cohen	Nuriel	Staff	18.3	Fixed Fee	
Edri	Meir	Senior	2.8	Fixed Fee	
Shapiro	Leonid	Senior	0.9	Fixed Fee	
Wasserman	Ofer	Senior Manager	178.6	Fixed Fee	
		Tax Compliance -Fixed Total	240.6		\$166,300.00
Crough	Greg	Partner/Principal	12.5	Fixed Fee	
Erell	Dana	Partner/Principal	56.0	Fixed Fee	
Gandz	Benjamin	Senior Manager	291.9	Fixed Fee	
Geron	Eyal	Manager	92.0	Fixed Fee	
Gonen	Eyal	Partner/Principal	56.3	Fixed Fee	
Sussman	Adam	Senior	472.0	Fixed Fee	
		Transfer Pricing-Fixed Total	980.7		\$350,000.00
			Consolidated Total	9,109.1	\$5,298,182.00

Fee Application Preparation					
Last Name	First Name	Title	Time	Hourly Rate	Total Individual Fees
Duncker	Debra	Staff	23.2	\$250.00	\$5,800.00
Total			23.2		
Combined Total			9,132.3		\$5,303,982.00

SUMMARY BY CATEGORY

Time Category	Category Descriptions	Total Hours	Total Fees
Federal Tax Service	Assistance with analyzing the federal income tax considerations of historical transactions and potential restructuring alternatives.	378.9	\$454,990.00
SALT Tax Service	Assistance with reviewing and remediating Client's sales/use and property tax filings.	171.0	173,970.0
Tax Provision	Assistance with preparation of tax provision for the predecessor financial statements.	297.2	\$204,135.50
External Audit Support	Assistance with drafting whitepapers and compiling related supporting documentation for the predecessor financial statements.	3,229.8	\$1,789,580.00
Financial Statement Support	Assistance with compilation of predecessor financial statements including US GAAP and SEC checklists and disclosures.	2,604.5	\$1,443,685.50
SEC Pre-Clearance	Assistance with review of SEC pre-clearance letter related to the predecessor financial statements.	37.2	\$28,518.50
Registration Statement Support	Assistance with drafting the Management's Disclosure & Analysis ("MD&A") and S-X Article 11 pro forma financial statements and supporting documentation.	985.6	\$597,002.50
Transfer Pricing	Assistance with review and analysis of 2022 transfer pricing model.	980.7	\$350,000.00
Tax Compliance	Prepare tax returns	240.6	\$166,300.00
Tax Compliance - Contractor	Prepare tax returns	183.6	\$90,000.00
	Total	9,109.1	\$5,298,182.00

	Non-Fixed Fee Total	7,704.2	\$4,691,882.00
	Tax Compliance -Fixed Total	424.2	\$256,300.00
	Transfer Pricing-Fixed Total	980.7	\$350,000.00
	Consolidated Total	9,109.1	\$5,298,182.00

Fee Application Preparation

Time Category	Category Description	Total Hours	Total Fees
Preparation of Fee Application	This category relates to the preparation of fee application in format required by the Bankruptcy Court.	23.2	\$5,800.00
	Total	23.2	\$5,800.00
	Combined Total	9,132.3	\$5,303,982.00

SUMMARY OF EXPENSES

Expense Category	Expense Amount
Ground Transportation	\$2,045.57
Meals - Out of town	\$2,251.94
Airfare	\$3,929.78
Lodging	\$12,991.74
Total	\$21,219.03

Expense Category	Expense Amount
Value Added Tax - Israel - July 2023	\$5,716.25
Value Added Tax - Israel - August 2023	\$6,672.50
Value Added Tax - Israel - September 2023	\$2,486.25
Total	\$14,875.00

Total Expenses	\$36,094.03
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**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:)	Chapter 11
)	
CELSIUS NETWORK LLC, <i>et al.</i>,¹)	Case No. 22-10964 (MG)
)	
Debtors.)	(Jointly Administered)
)	

**FOURTH INTERIM FEE APPLICATION OF ERNST & YOUNG LLP FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES AS TAX COMPLIANCE, TAX ADVISORY AND FINANCIAL
ACCOUNTING ADVISORY SERVICES PROVIDER FOR THE TIME PERIOD
JULY 1, 2023 THROUGH NOVEMBER 9, 2023**

Pursuant to Sections 330 and 331 of Title 11 of the United States Code (the “Bankruptcy Code”) and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and the *First Amended Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief* [Docket No. 1745] (the “Amended Interim Compensation Order”) approving procedures for professional compensation requests in these cases, Ernst & Young LLP (“EY LLP”) hereby files this Interim Application for compensation as a retained professional to the above-captioned Debtors (this “Application”).² By this Application, EY LLP respectfully requests allowance and payment of \$5,303,982.00 as compensation and reimbursement of \$36,094.03 in expenses, with respect to services it provided to the Debtors during the period from July 1, 2023 through and including

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 UK Limited (0893); and GK8 USA LLC (9450). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 0703.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the *Debtors' Application for Entry of an Order (I) Authorizing the Retention and Employment of Ernst &*

November 9, 2023 (the “Fee Period”) In support of this Application, EY LLP submits the verification of Elizabeth Harvey, a partner with the firm of EY LLP (the “Harvey Verification”).

Background

1. On July 13, 2022 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101, *et seq.* (the “Bankruptcy Code”).

2. The Debtors’ retention of EY LLP was approved by the *Order (I) Authorizing the Retention and Employment of Ernst & Young LLP as Tax Compliance and Tax Advisory Services Provider, Effective as of July 13, 2022, and (II) Granting Related Relief* [Docket No. 1766].

3. On March 17, 2023, the Debtors filed the *Notice of Additional Statement of Work Related to the Retention and Employment of Ernst & Young LLP as Tax Compliance and Tax Advisory Services Provider* [Docket No. 2266].

4. On May 30, 2023, the Debtors filed the *Notice of Second Additional Statement of Work Related to the Retention and Employment of Ernst & Young LLP as Tax Compliance and Tax Advisory Services Provider* [Docket No. 2730].

5. On June 14, 2023, the Debtors filed the *Notice of Third Additional Statement of Work Related to the Retention and Employment of Ernst & Young LLP as Tax Compliance and Tax Advisory Services Provider* [Docket No. 2803].

6. EY LLP is authorized to be compensated under the terms set forth in the engagement letters between the Debtors and EY LLP, and to be reimbursed for actual and necessary out-of-pocket expenses.

Young LLP as Tax Compliance and Tax Advisory Services Provider, Effective as of July 31, 2022 and (II) Granting Related Relief [Docket No. 1404] (the “Application for Retention”).

Compensation Paid and Its Source

7. All services for which EY LLP requests compensation were performed for or on behalf of the Debtors. EY LLP has received no payment and no promises for payment from any source other than the Debtors for services rendered or to be rendered in any capacity in connection with the matters covered by this Application.

Supporting Detail

8. The services provided by EY LLP during the Compensation Period were actual and necessary for the administration of the Chapter 11 Cases, performed at the request of the Debtors and commensurate with the complexity and significance of this matter. The variety and complexity of the issues in the Chapter 11 Cases and the need to act or respond to such issues on an expedited basis during the Compensation Period required the expenditure of significant time by EY LLP professionals.

9. The supporting detail for this Application is attached hereto as **Exhibit A**. **Exhibit A** contains the daily time information for each EY LLP professional performing services during the period from July 1, 2023 through and including November 9, 2023.

10. Attached hereto as **Exhibit B** is a summary of the expenses actually incurred by EY LLP in the performance of services rendered as Tax Services Provider to the Debtors. Value Added Tax (“VAT”) is a consumption tax which certain foreign firms are required by local tax authority regulations to charge for services performed during this engagement. The \$134,500.00 Transfer Pricing fixed fee for the time period July 1, 2023 through July 31, 2023 is subject to a \$5,716.25 VAT charge which was not included in *Ernst & Young LLP’s Sixth Monthly Fee Statement*. In addition, the \$157,000.00 Transfer Pricing fixed fee for the time period August 1, 2023 through August 31, 2023 is subject to a VAT charge of \$6,672.50. The \$58,500.00

Transfer Pricing fixed fee for the time period September 1, 2023 through September 30, 2023 is subject to a \$2,486.25 VAT charge.

Applicable Law

11. Section 330(a)(1) of the Bankruptcy Code provides, in relevant part, as follows:

(a) (1) After notice to the parties in interest and the United States Trustee and a hearing, and subject to sections 326, 328, and 329, the court may award to a ... professional person employed under section 327 or 1103 –

(A) reasonable compensation for actual, necessary services rendered by the trustee, examiner, ombudsman, professional person, or attorney and by any paraprofessional person employed by any such person; and

(B) reimbursement for actual, necessary expenses.

12. Section 330 of the Bankruptcy Code prescribes the general standards for determining the reasonableness of the amount of compensation sought by a professional. *See 3 Collier on Bankruptcy* ¶ 331.03 at 331-12. Congress enacted section 330 of the Bankruptcy Code to liberalize the practice of granting the allowance of compensation to professionals in bankruptcy cases in order to ensure that professionals be reasonably compensated and that future professionals not be deterred from taking bankruptcy cases due to a failure to pay adequate compensation. *See In re Ames Dep't Stores, Inc.*, 76 F.3d 66, 72 (2d Cir. 1996) (quoting *In re UNR Indus., Inc.*, 986 F.2d 207, 208-09 (7th Cir. 1993)).

13. Section 330(a) of the Bankruptcy Code provides for the compensation of reasonable and necessary services rendered by professionals based on the time, the nature, the extent and the value of such services, and the cost of comparable services other than in a case under the Bankruptcy Code. *See* 11 U.S.C. § 330. The test for determining necessity is objective; focusing on what services a reasonable professional would have performed under the same circumstances. *See, e.g., In re Angelika Films 57th, Inc.*, 227 B.R. 29, 42 (Bankr. S.D.N.Y. 1998). This test does not rely on hindsight to determine the ultimate success or failure of the

professional's actions. *See id.*; *In re Keene Corp.*, 205 B.R. 690, 696 (Bankr. S.D.N.Y. 1997). Ultimately, if the services of a professional are reasonably likely to benefit the debtor's estate, they should be compensable. *See Angelika Films*, 227 B.R. at 42.

14. EY LLP respectfully submits that the compensation sought in this Application is necessary and reasonable. The services that EY LLP rendered to the Debtors during the Fee Period required a high degree of professional competence. EY LLP performed efficiently, effectively and economically, and the results obtained have benefited the Debtors, their estates and creditors.

WHEREFORE, EY LLP hereby respectfully requests allowance and payment of \$5,303,982.00 as compensation and reimbursement of \$36,094.03 in expenses, with respect to services it provided to the Debtors during the Fee Period. EY LLP also respectfully requests that it be granted such other and further relief as the Court may deem just and proper.

Dated: January 17, 2024

/s/ Elizabeth Harvey
Elizabeth Harvey
Partner, Ernst & Young LLP

VERIFICATION

I hereby certify that:

1. I am a partner with the firm of Ernst & Young LLP (“EY LLP”). This certification is made pursuant to the *Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York* (the “Amended Guidelines”), in support of the foregoing fee application of EY LLP (the “Application”).

2. I hereby certify as follows: (a) I have read the Application; (b) to the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought in the Application fall within the Amended Guidelines, except as specifically noted herein or in the Application; (c) except to the extent that fees or disbursements are prohibited by the Amended Guidelines, the fees and disbursements sought are billed at rates and in accordance with practices customarily employed by EY LLP and generally accepted by EY LLP’s clients; and (d) in providing a service for which EY LLP seeks reimbursement of expenses, EY LLP does not make a profit on the service, whether the service is performed by EY LLP in-house or through a third party.

Dated: January 17, 2024

/s/ Elizabeth Harvey
Elizabeth Harvey
Partner, Ernst & Young LLP

EXHIBIT A

**TIME DETAIL OF HOURS INCURRED BY PROFESSIONAL
FOURTH INTERIM TIME PERIOD**

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours
Shwartz,Yoav	Partner/Principal	02 Jul 2023	Federal tax consulting	Reviewing treatment of UK interest income	1.
Shwartz,Yoav	Partner/Principal	03 Jul 2023	Federal tax consulting	Updating the US international tax model in connection with the 2021 corporate restructuring, based on new information from Client	2.
Shwartz,Yoav	Partner/Principal	05 Jul 2023	Federal tax consulting	Review of international tax position in connection with UK interest income	1.
Shwartz,Yoav	Partner/Principal	06 Jul 2023	Federal tax consulting	Call with L. Koren to discuss representations and facts as they relate to Celsius UK's lending activity and associated UK interest income	1.
Carr,Russell	Partner/Principal	11 Jul 2023	Federal tax consulting	Call with EY and Company to discuss US international tax model in connection with the 2021 corporate restructuring. EY - R. Carr, Y. Shwartz, M. Tuchinsky. Celsius - L. Koren	0.
Carr,Russell	Partner/Principal	11 Jul 2023	Federal tax consulting	Review notes from call with Company on 2021 restructuring transaction.	1.
Harvey,Elizabeth	Partner/Principal	11 Jul 2023	Federal tax consulting	Weekly tax call with EY, Company, and K&E to discuss tax workstream. EY - J. Hill, L. Harvey, Y. Shwartz, N. Flagg. K&E - A. Sexton, M. Kandallu. Celsius - L. Koren, J. Morgan.	0.
Hill,Jeff	Partner/Principal	11 Jul 2023	Federal tax consulting	Weekly tax call with EY, Company, and K&E to discuss tax workstream. EY - J. Hill, L. Harvey, Y. Shwartz, N. Flagg. K&E - A. Sexton, M. Kandallu. Celsius - L. Koren, J. Morgan.	0.
Shwartz,Yoav	Partner/Principal	11 Jul 2023	Federal tax consulting	Call with L. Koren to discuss next steps for tax compliance procedures and work procedures with Farenheit	1.
Shwartz,Yoav	Partner/Principal	11 Jul 2023	Federal tax consulting	Call with EY and Company to discuss US international tax model in connection with the 2021 corporate restructuring. EY - R. Carr, Y. Shwartz, M. Tuchinsky. Celsius - L. Koren	0.
Shwartz,Yoav	Partner/Principal	13 Jul 2023	Federal tax consulting	Call with EY and Company to discuss Bitwave analysis. EY - Y. Shwartz, M. Tuchinsky. Company - L. Koren.	0.
Tuchinsky,Maria	Senior Manager	13 Jul 2023	Federal tax consulting	Call with EY and Company to discuss Bitwave analysis. EY - Y. Shwartz, M. Tuchinsky. Company - L. Koren.	0.
Shwartz,Yoav	Partner/Principal	16 Jul 2023	Federal tax consulting	Reviewing the Bitwave analysis and mark to market adjustments	2.
Shwartz,Yoav	Partner/Principal	16 Jul 2023	Federal tax consulting	Call with EY and Company to discuss Bitwave analysis, US tax compliance procedures. EY - Y. Shwartz, M. Tuchinsky. Company - L. Koren.	1.
Tuchinsky,Maria	Senior Manager	16 Jul 2023	Federal tax consulting	Call with EY and Company to discuss Bitwave analysis, US tax compliance procedures. EY - Y. Shwartz, M. Tuchinsky. Company - L. Koren.	1.
Harvey,Elizabeth	Partner/Principal	17 Jul 2023	Federal tax consulting	Weekly tax compliance call to discuss information received from the company. EY - Y. Shwartz, A. Chenchinski, O. Wasserman, M. Edri, M. Flashner, J. Hill, E. Harvey, E. Sapir.	0.

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours
Hill,Jeff	Partner/Principal	17 Jul 2023	Federal tax consulting	Weekly tax compliance call to discuss information received from the company. EY - Y. Schwartz, A. Chenchinski, O. Wasserman, M. Edri, M. Flashner, J. Hill, E. Harvey, E. Sapir.	0.
Sapir,Eric	Executive Director	17 Jul 2023	Federal tax consulting	Weekly tax compliance call to discuss information received from the company. EY - Y. Schwartz, A. Chenchinski, O. Wasserman, M. Edri, M. Flashner, J. Hill, E. Harvey, E. Sapir.	0.
Shwartz,Yoav	Partner/Principal	17 Jul 2023	Federal tax consulting	Weekly tax compliance call to discuss information received from the company related to Mining tax provision. EY - Y. Schwartz, A. Chenchinski, O. Wasserman, M. Edri, M. Flashner, J. Hill, E. Harvey, E. Sapir.	0.
Harvey,Elizabeth	Partner/Principal	18 Jul 2023	Federal tax consulting	Reviewing updated balance sheet and profit and loss data from client- Day 1	2.
Harvey,Elizabeth	Partner/Principal	18 Jul 2023	Federal tax consulting	Weekly tax call to discuss Pennsylvania tax status and Bitwave data results. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton and M. Kandallu. Andersen: S. Shears, Z. Wyatt, and H. Griffiths. EY: E. Harvey, N. Flagg, Y. Schwartz, and E. Sapir.	0.
Sapir,Eric	Executive Director	18 Jul 2023	Federal tax consulting	Weekly tax call to discuss Pennsylvania tax status and Bitwave data results. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton and M. Kandallu. Andersen: S. Shears, Z. Wyatt, and H. Griffiths. EY: E. Harvey, N. Flagg, Y. Schwartz, and E. Sapir.	0.
Shwartz,Yoav	Partner/Principal	18 Jul 2023	Federal tax consulting	Weekly tax call to discuss Pennsylvania tax status and Bitwave data results. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton and M. Kandallu. Andersen: S. Shears, Z. Wyatt, and H. Griffiths. EY: E. Harvey, N. Flagg, and E. Sapir.	0.
Harvey,Elizabeth	Partner/Principal	19 Jul 2023	Federal tax consulting	Call with K&E (A. Sexton) on buyer information requests.	0.
Sapir,Eric	Executive Director	19 Jul 2023	Federal tax consulting	Review profit and loss separate company details provided by the Company.	2.
Harvey,Elizabeth	Partner/Principal	20 Jul 2023	Federal tax consulting	Call to discuss successor liability tax considerations. Kirkland: A. Sexton. EY: E. Harvey, J. Hill, and E. Sapir.	0.
Harvey,Elizabeth	Partner/Principal	20 Jul 2023	Federal tax consulting	Call to discuss transaction cost tax deduction for Chapter 11 transactions. EY: E. Harvey and M. Lipman	0.
Hill,Jeff	Partner/Principal	20 Jul 2023	Federal tax consulting	Call to discuss successor liability tax considerations. Kirkland: A. Sexton. EY: E. Harvey, J. Hill, and E. Sapir.	0.
Lipman,Mitch	Senior Manager	20 Jul 2023	Federal tax consulting	Call to discuss transaction cost tax deduction for Chapter 11 transactions. EY: E. Harvey and M. Lipman	0.
Sapir,Eric	Executive Director	20 Jul 2023	Federal tax consulting	Compare intercompany account balances on an entity-by-entity basis.	1.
Sapir,Eric	Executive Director	20 Jul 2023	Federal tax consulting	Call to discuss successor liability tax considerations. Kirkland: A. Sexton. EY: E. Harvey, J. Hill, and E. Sapir.	0.
Harvey,Elizabeth	Partner/Principal	21 Jul 2023	Federal tax consulting	Reviewing updated balance sheet and P&L data from client- Day 2	3.

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hour
Harvey,Elizabeth	Partner/Principal	21 Jul 2023	Federal tax consulting	Call to discuss transaction cost tax deduction for Chapter 11 transactions. EY: E. Harvey, E. Sapir, M. Lipman, and A. Sargent.	0.
Harvey,Elizabeth	Partner/Principal	21 Jul 2023	Federal tax consulting	Call to discuss balance sheet and profit and loss methodology contained in Celsius provided data as of 12/31/22. Celsius: L. Koren and J. Morgan. E. Harvey and E. Sapir.	1.
Hsiao,Elicia	Manager	21 Jul 2023	Federal tax consulting	Summarized the 2022 consolidating balance sheets	4.
Lipman,Mitch	Senior Manager	21 Jul 2023	Federal tax consulting	Call to discuss transaction cost tax deduction for Chapter 11 transactions. EY: E. Harvey, E. Sapir, M. Lipman, and A. Sargent	0.
Sapir,Eric	Executive Director	21 Jul 2023	Federal tax consulting	Call to discuss balance sheet and profit and loss methodology contained in Celsius provided data as of 12/31/22. Celsius: L. Koren and J. Morgan. E. Harvey and E. Sapir.	1.
Sapir,Eric	Executive Director	21 Jul 2023	Federal tax consulting	Call to discuss transaction cost tax deduction for Chapter 11 transactions. EY: E. Harvey, E. Sapir, M. Lipman, and A. Sargent.	0.
Sargent,Amy	Executive Director	21 Jul 2023	Federal tax consulting	Call to discuss transaction cost tax deduction for Chapter 11 transactions. EY: E. Harvey, E. Sapir, M. Lipman, and A. Sargent.	0.
Shwartz,Yoav	Partner/Principal	23 Jul 2023	Federal tax consulting	Review of intercompany balances, project Stout conclusions, consider devaluation of loans	1.
Shwartz,Yoav	Partner/Principal	23 Jul 2023	Federal tax consulting	Review of potential statements and disclosures for 2022 US federal income and interaction with closing balances for 2021	3.
Harvey,Elizabeth	Partner/Principal	24 Jul 2023	Federal tax consulting	Working session to discuss plan for 2021 and 2022 US tax compliance process. EY: J. Hill, E. Harvey, M. Flashner, A. Chenchinski, O. Wasserman.	0.
Hill,Jeff	Partner/Principal	24 Jul 2023	Federal tax consulting	Working session to discuss plan for 2021 and 2022 US tax compliance process. EY: J. Hill, E. Harvey, M. Flashner, A. Chenchinski, O. Wasserman.	0.
Hsiao,Elicia	Manager	24 Jul 2023	Federal tax consulting	Summarized the 2022 consolidating balance sheets	0.
Sapir,Eric	Executive Director	24 Jul 2023	Federal tax consulting	Analyzing changes in intercompany balances for the tax year ending 12/31/2022.	1.
Harvey,Elizabeth	Partner/Principal	25 Jul 2023	Federal tax consulting	Weekly tax call with Company, EY, K&E and Andersen to discuss update from bitwave cost basis analysis and impact on taxable income calculations, indirect state tax claim update, and payroll tax issue. EY: E. Harvey, E. Sapir, J. Hill, M. Flashner, M. Edri, N. Flag, Y. Shwartz, A. Chenchinski, O. Wasserman. K&E - A. Sexton, M. Kandallu. Company: L. Koren, J. Morgan. Andersen UK- S. Shears, D. Seymour, H. Griffiths.	0.

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hour
Hill,Jeff	Partner/Principal	25 Jul 2023	Federal tax consulting	Weekly tax call with Company, EY, K&E and Andersen to discuss update from bitwave cost basis analysis and impact on taxable income calculations, indirect state tax claim update, and payroll tax issue. EY: E. Harvey, E. Sapir, J. Hill, M. Flashner, M. Edri, N. Flagg, Y. Schwartz, A. Chenchinski, O. Wasserman. K&E - A. Sexton, M. Kandallu. Company: L. Koren, J. Morgan. Andersen UK- S. Shears, D. Seymour, H. Griffiths.	0.
Sapir,Eric	Executive Director	25 Jul 2023	Federal tax consulting	Weekly tax call with Company, EY, K&E and Andersen to discuss update from bitwave cost basis analysis and impact on taxable income calculations, indirect state tax claim update, and payroll tax issue. EY: E. Harvey, E. Sapir, J. Hill, M. Flashner, M. Edri, N. Flagg, Y. Schwartz, A. Chenchinski, O. Wasserman. K&E - A. Sexton, M. Kandallu. Company: L. Koren, J. Morgan. Andersen UK- S. Shears, D. Seymour, H. Griffiths.	0.
Shwartz,Yoav	Partner/Principal	25 Jul 2023	Federal tax consulting	Weekly tax call with Company, EY, K&E and Andersen to discuss update from bitwave cost basis analysis and impact on taxable income calculations, indirect state tax claim update, and payroll tax issue. EY: E. Harvey, E. Sapir, J. Hill, M. Flashner, M. Edri, N. Flagg, Y. Schwartz, A. Chenchinski, O. Wasserman. K&E - A. Sexton, M. Kandallu. Company: L. Koren, J. Morgan. Andersen UK- S. Shears, D. Seymour, H. Griffiths.	0.
Tuchinsky,Maria	Senior Manager	27 Jul 2023	Federal tax consulting	Weekly tax compliance call with L. Koren, J. Morgan, O Wasserman, M Flashner, M. Tushinski – weekly call to discuss the US tax compliance procedures and provide next steps towards completion.	0.
Harvey,Elizabeth	Partner/Principal	31 Jul 2023	Federal tax consulting	EY internal call to discuss open items on tax compliance process. L. Harvey, J. Hill, M. Flashner, A. Chenchinski, Y. Schwartz, M. Edri, O. Wasserman.	0.
Harvey,Elizabeth R.	Partner/Principal	01 Aug 2023	Federal tax consulting	Weekly tax call to discuss Company's updated 2021 and 2022 mark to market calculation and indirect tax updates. Celsius: L. Koren. Kirkland: A. Sexton and M. Kandallu. Andersen: D. Seymour and H. Griffiths. EY: E. Sapir, E. Harvey, M. Flashner, M. Edri, K. Gatt, N. Flagg, J. Hill, O. Wasserman, and Y. Schwartz.	0.
Hill,Jeff	Partner/Principal	01 Aug 2023	Federal tax consulting	Weekly tax call to discuss Company's updated 2021 and 2022 mark to market calculation and indirect tax updates. Celsius: L. Koren. Kirkland: A. Sexton and M. Kandallu. Andersen: D. Seymour and H. Griffiths. EY: E. Sapir, E. Harvey, M. Flashner, M. Edri, K. Gatt, N. Flagg, J. Hill, O. Wasserman, and Y. Schwartz.	0.

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours
Sapir,Eric	Executive Director	01 Aug 2023	Federal tax consulting	Weekly tax call to discuss Company's updated 2021 and 2022 mark to market calculation and indirect tax updates. Celsius: L. Koren. Kirkland: A. Sexton and M. Kandallu. Andersen: D. Seymour and H. Griffiths. EY: E. Sapir, E. Harvey, M. Flashner, M. Edri, K. Gatt, N. Flagg, J. Hill, O. Wasserman, and Y. Shwartz.	0.
Shwartz, Yoav	Partner/Principal	01 Aug 2023	Federal tax consulting	Weekly tax call to discuss Company's updated 2021 and 2022 mark to market calculation and indirect tax updates. Celsius: L. Koren. Kirkland: A. Sexton and M. Kandallu. Andersen: D. Seymour and H. Griffiths. EY: E. Sapir, E. Harvey, M. Flashner, M. Edri, K. Gatt, N. Flagg, J. Hill and O. Wasserman.	0.
Harvey,Elizabeth R.	Partner/Principal	02 Aug 2023	Federal tax consulting	Reviewing disclosure statement valuation materials for impact on 2022 and 2023 tax calculations	1.
Sapir,Eric	Executive Director	02 Aug 2023	Federal tax consulting	Amended disclosure statement valuation review for purposes of calculating potential built-in gains for US tax purposes.	1.
Harvey,Elizabeth R.	Partner/Principal	03 Aug 2023	Federal tax consulting	Meeting to discuss and working on Bitwave implications, content and need of 8275 statement with J. Hill, E. Harvey, M Flashner, A Chenchinski, discuss high level strategy for the 2022 tax return.	0.
Hill,Jeff	Partner/Principal	03 Aug 2023	Federal tax consulting	Meeting to discuss and working on Bitwave implications, content and need of 8275 statement with J. Hill, E. Harvey, M Flashner, A Chenchinski, discuss high level strategy for the 2022 tax return.	0.
Sapir,Eric	Executive Director	03 Aug 2023	Federal tax consulting	Reviewing Stout valuation for potential tax considerations.	1.
Shwartz, Yoav	Partner/Principal	03 Aug 2023	Federal tax consulting	Meeting to discuss and working on Bitwave implications, content and need of 8275 statement with J. Hill, E. Harvey, M Flashner, A Chenchinski, discuss high level strategy for the 2022 tax return.	0.
Sapir,Eric	Executive Director	04 Aug 2023	Federal tax consulting	Reviewing latest balance sheet information provided by the Company.	2.
Harvey,Elizabeth R.	Partner/Principal	07 Aug 2023	Federal tax consulting	EY internal call to discuss tax compliance process including updated mark to market adjustment for 2021 and 2022 and valuation report. EY: E. Sapir, L. Harvey, M. Flashner, J. Hill, Y. Shwartz, M. Edri, O. Wasserman.	0.
Harvey,Elizabeth R.	Partner/Principal	07 Aug 2023	Federal tax consulting	Call with EY, Celsius, Kirkland, and Fahrenheit to align on status of open tax workstreams. EY- J. Hill, L. Harvey, E. Sapir, Y. Shwartz, N. Flagg. Celsius - L. Koren, J. Morgan. Kirkland - A. Sexton. Fahrenheit - J. Block, D. Mendes, N. Bouchard, R. Kaza.	0.
Hill,Jeff	Partner/Principal	07 Aug 2023	Federal tax consulting	Call with EY, Celsius, Kirkland, Fahrenheit, and Brown Rudnick to align on status of open tax workstreams. EY- J. Hill, L. Harvey, E. Sapir, Y. Shwartz, N. Flagg, Celsius - L. Koren, J. Morgan. Kirkland - A. Sexton. Fahrenheit - J. Block, D. Mendes, R. Kaza. Brown Rudnick - N. Bouchard.	0.

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours
Hill,Jeff	Partner/Principal	07 Aug 2023	Federal tax consulting	EY internal call to discuss tax compliance process including updated mark to market adjustment for 2021 and 2022 and valuation report. EY: E. Sapir, L. Harvey, M. Flashner, J. Hill, Y. Schwartz, M. Edri, O. Wasserman.	0.
Sapir,Eric	Executive Director	07 Aug 2023	Federal tax consulting	EY internal call to discuss tax compliance process including updated mark to market adjustment for 2021 and 2022 and valuation report. EY: E. Sapir, L. Harvey, M. Flashner, J. Hill, Y. Schwartz, M. Edri, O. Wasserman.	0.
Sapir,Eric	Executive Director	07 Aug 2023	Federal tax consulting	Call with EY, Celsius, Kirkland, Fahrenheit, and Brown Rudnick to align on status of open tax workstreams. EY- J. Hill, L. Harvey,E. Sapir, Y. Schwartz, N. Flagg. Celsius - L. Koren, J. Morgan. Kirkland - A. Sexton. Fahrenheit - J. Block, D. Mendes, R. Kaza. Brown Rudnick - N. Bouchard.	0.
Sapir,Eric	Executive Director	07 Aug 2023	Federal tax consulting	Summarizing US federal income tax relevant items from the Stout valuation report details.	2.
Shwartz, Yoav	Partner/Principal	07 Aug 2023	Federal tax consulting	EY internal call to discuss tax compliance process including updated mark to market adjustment for 2021 and 2022 and valuation report. EY: E. Sapir, L. Harvey, M. Flashner, J. Hill, M. Edri, O. Wasserman.	0.
Shwartz, Yoav	Partner/Principal	07 Aug 2023	Federal tax consulting	Call with EY, Celsius, Kirkland, Fahrenheit, and Brown Rudnick to align on status of open tax workstreams. EY- J. Hill, L. Harvey, E. Sapir, N. Flagg. Celsius - L. Koren, J. Morgan. Kirkland - A. Sexton. Fahrenheit - J. Block, D. Mendes, R. Kaza. Brown Rudnick - N. Bouchard.	0.
Harvey,Elizabeth R.	Partner/Principal	08 Aug 2023	Federal tax consulting	Reviewing Network, Inc. balance sheet to evaluate wind down of intercompany accounts	2.
Hill,Jeff	Partner/Principal	08 Aug 2023	Federal tax consulting	Weekly call with EY, Celsius, K&E and Andersen tax to discuss updated 2021 and 2022 tax calculations and tax compliance process. EY - J. Hill, E. Sapir, Y. Schwartz, M. Flashner, N. Flagg, K. Gatt, O. Wasserman. K&E- A. Sexton. Celsius - L. Koren, J. Morgan. Andersen - S. Shears, D. Seymour.	0.
Sapir,Eric	Executive Director	08 Aug 2023	Federal tax consulting	Weekly call with EY, Celsius, K&E and Andersen tax to discuss updated 2021 and 2022 tax calculations and tax compliance process. EY - J. Hill, E. Sapir, Y. Schwartz, M. Flashner, N. Flagg, K. Gatt, O. Wasserman. K&E- A. Sexton. Celsius - L. Koren, J. Morgan. Andersen - S. Shears, D. Seymour.	0.
Sapir,Eric	Executive Director	08 Aug 2023	Federal tax consulting	Draft Celsius Network, Inc. balance sheet summary as of December 31, 2022.	2.
Sapir,Eric	Executive Director	08 Aug 2023	Federal tax consulting	Estimating tax built-in items based upon Stout valuation.	1.

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours
Shwartz, Yoav	Partner/Principal	08 Aug 2023	Federal tax consulting	Call with EY and Celsius to discuss 2023 valuation report and impact to 2022 and 2023 taxable income calculations. EY - L. Harvey, E. Sapir, J. Hill, O. Wasserman, M. Flashner, E. Diner. Celsius - L. Koren, J. Morgan	0.
Shwartz, Yoav	Partner/Principal	08 Aug 2023	Federal tax consulting	Weekly call with EY, Celsius, K&E and Andersen tax to discuss updated 2021 and 2022 tax calculations and tax compliance process. EY - J. Hill, E. Sapir, M. Flashner, N. Flagg, K. Gatt, O. Wasserman. K&E- A. Sexton. Celsius - L. Koren, J. Morgan. Andersen - S. Shears, D. Seymour.	0.
Harvey,Elizabeth R.	Partner/Principal	09 Aug 2023	Federal tax consulting	Reviewing summary of Network, Inc. balance sheet amounts and reconciling to tax return Schedule L	1.
Harvey,Elizabeth R.	Partner/Principal	10 Aug 2023	Federal tax consulting	Call with EY and Celsius to discuss 2023 valuation report and impact to 2022 and 2023 taxable income calculations. EY - L. Harvey, E. Sapir, Y. Shwartz, J. Hill, O. Wasserman, M. Flashner, E. Diner. Celsius - L. Koren, J. Morgan.	0.
Hill,Jeff	Partner/Principal	10 Aug 2023	Federal tax consulting	Call with EY, Celsius, Kirkland, Fahrenheit, and Brown Rudnick to align on status of open tax workstreams. EY- J. Hill, L. Harvey, E. Sapir, Y. Shwartz, N. Flagg, Celsius - L. Koren, J. Morgan.	0.
Sapir,Eric	Executive Director	10 Aug 2023	Federal tax consulting	Call with EY and Celsius to discuss 2023 valuation report and impact to 2022 and 2023 taxable income calculations. EY - L. Harvey, E. Sapir, Y. Shwartz, J. Hill, O. Wasserman, M. Flashner, E. Diner. Celsius - L. Koren, J. Morgan.	0.
Shwartz, Yoav	Partner/Principal	10 Aug 2023	Federal tax consulting	Call with EY and Celsius to discuss 2023 valuation report and impact to 2022 and 2023 taxable income calculations. EY - L. Harvey, E. Sapir, J. Hill, O. Wasserman, M. Flashner, E. Diner. Celsius - L. Koren, J. Morgan.	0.
Shwartz, Yoav	Partner/Principal	13 Aug 2023	Federal tax consulting	Update call with Celsius to discuss any specific tax issues relating to the 2022 federal tax returns, impact of mark to market on Bitwave analysis and historical Mining audit with L. Koren	1.
Harvey,Elizabeth R.	Partner/Principal	15 Aug 2023	Federal tax consulting	Weekly tax call to discuss status of US federal income tax returns and UK tax analysis. KE: A. Sexton and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, S. Shears, and D. Seymour. EY: E. Harvey, E. Sapir, M. Flashner, J. Hill, K. Gatt, A. Chenchinski, N. Flagg, O. Wasserman, and Y. Shwartz.	0.
Hill,Jeff	Partner/Principal	15 Aug 2023	Federal tax consulting	Weekly tax call to discuss status of US federal income tax returns and UK tax analysis. KE: A. Sexton and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, S. Shears, and D. Seymour. EY: E. Harvey, E. Sapir, M. Flashner, J. Hill, K. Gatt, A. Chenchinski, N. Flagg, O. Wasserman, and Y. Shwartz.	0.

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hour
Sapir, Eric	Executive Director	15 Aug 2023	Federal tax consulting	Weekly tax call to discuss status of US federal income tax returns and UK tax analysis. KE: A. Sexton and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, S. Shears, and D. Seymour. EY: E. Harvey, E. Sapir, M. Flashner, J. Hill, K. Gatt, A. Chenchinski, N. Flagg, O. Wasserman, and Y. Schwartz.	0.
Shwartz, Yoav	Partner/Principal	15 Aug 2023	Federal tax consulting	Weekly tax call to discuss status of US federal income tax returns and UK tax analysis. KE: A. Sexton and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, S. Shears, and D. Seymour. EY: E. Harvey, E. Sapir, M. Flashner, J. Hill, K. Gatt, A. Chenchinski, N. Flagg, and O. Wasserman.	0.
Harvey, Elizabeth R.	Partner/Principal	16 Aug 2023	Federal tax consulting	Meeting to discuss tax treatment (permanent or temporary GAAP to Tax differences and/or deductibility) of IPO, Bankruptcy, and other transaction costs for tax years 2022 and 2023 - E. Harvey, A. Sargent, M. Lipman, J. Hill, and A. Steger.	0.
Harvey, Elizabeth R.	Partner/Principal	16 Aug 2023	Federal tax consulting	Follow up research on transaction costs	1.
Lipman, Mitch	Senior Manager	16 Aug 2023	Federal tax consulting	Meeting to discuss tax treatment (permanent or temporary GAAP to Tax differences and/or deductibility) of IPO, Bankruptcy, and other transaction costs for tax years 2022 and 2023 with E. Harvey, A. Sargent, M. Lipman, J. Hill, and A. Steger	0.
Sargent, Amy	Executive Director	16 Aug 2023	Federal tax consulting	Meeting to discuss tax treatment (permanent or temporary GAAP to Tax differences and/or deductibility) of IPO, Bankruptcy, and other transaction costs for tax years 2022 and 2023 with E. Harvey, A. Sargent, M. Lipman, J. Hill, and A. Steger	0.
Harvey, Elizabeth R.	Partner/Principal	17 Aug 2023	Federal tax consulting	Weekly US federal income tax compliance call to discuss cost allocations and transaction cost deductibility. Celsius: L. Koren and J. Morgan. EY: E. Harvey, J. Hill, M. Flashner, O. Wasserman, A. Chenchinski, Y. Schwartz, and E. Sapir.	0.
Harvey, Elizabeth R.	Partner/Principal	17 Aug 2023	Federal tax consulting	Review of transaction cost schedule	1.
Hill, Jeff	Partner/Principal	17 Aug 2023	Federal tax consulting	Weekly US federal income tax compliance call to discuss cost allocations and transaction cost deductibility. Celsius: L. Koren and J. Morgan. EY: E. Harvey, J. Hill, M. Flashner, O. Wasserman, A. Chenchinski, Y. Schwartz, and E. Sapir.	0.
Sapir, Eric	Executive Director	17 Aug 2023	Federal tax consulting	Weekly US federal income tax compliance call to discuss cost allocations and transaction cost deductibility. Celsius: L. Koren and J. Morgan. EY: E. Harvey, J. Hill, M. Flashner, O. Wasserman, A. Chenchinski, Y. Schwartz, and E. Sapir.	0.
Shwartz, Yoav	Partner/Principal	17 Aug 2023	Federal tax consulting	Weekly US federal income tax compliance call to discuss cost allocations and transaction cost deductibility. Celsius: L. Koren and J. Morgan. EY: E. Harvey, J. Hill, M. Flashner, O. Wasserman, A. Chenchinski and E. Sapir.	0.

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours
Shwartz, Yoav	Partner/Principal	18 Aug 2023	Federal tax consulting	Consider intercompany balances and international tax implications of unwinding such balances, including any transfer pricing adjustments, or triggering income as a result of cancellation of debt income.	3.
Harvey,Elizabeth R.	Partner/Principal	21 Aug 2023	Federal tax consulting	Weekly tax compliance call to discuss transfer pricing impact on 2022 tax return. EY: E. Harvey, O. Wasserman, Y. Shwartz, A. Chenchinski, and E. Sapir	0.
Sapir,Eric	Executive Director	21 Aug 2023	Federal tax consulting	Weekly tax compliance call to discuss transfer pricing impact on 2022 tax return. EY: E. Harvey, O. Wasserman, Y. Shwartz, A. Chenchinski, and E. Sapir	0.
Shwartz, Yoav	Partner/Principal	21 Aug 2023	Federal tax consulting	Weekly tax compliance call to discuss transfer pricing impact on 2022 tax return. EY: E. Harvey, O. Wasserman, A. Chenchinski, and E. Sapir	0.
Shwartz, Yoav	Partner/Principal	21 Aug 2023	Federal tax consulting	Review of material transfer pricing adjustments with EY Israeli transfer pricing team	1.
Shwartz, Yoav	Partner/Principal	22 Aug 2023	Federal tax consulting	Update call with Celsius to discuss tax return prep' status, international tax model and 2021 filing memo, game-plan for future work with Farenhiet and other items with L. Koren	0.
Shwartz, Yoav	Partner/Principal	23 Aug 2023	Federal tax consulting	Correspondence with Farenhiet re. 2022 transfer pricing conclusions	0.
Harvey,Elizabeth R.	Partner/Principal	24 Aug 2023	Federal tax consulting	Research and responding to questions on customer reporting	1.
Sapir,Eric	Executive Director	24 Aug 2023	Federal tax consulting	Call to discuss tax information reporting considerations related to the proposed restructuring transaction. EY: J. Jackel and E. Sapir.	0.
Sapir,Eric	Executive Director	24 Aug 2023	Federal tax consulting	Researching potential tax reporting requirements related to the proposed transaction.	1.
Shwartz, Yoav	Partner/Principal	24 Aug 2023	Federal tax consulting	Review draft return with O. Wasserman, including 1120, 5471s and other items.	3.
Harvey,Elizabeth R.	Partner/Principal	28 Aug 2023	Federal tax consulting	Weekly tax compliance call to discuss tax return progress and open items. EY: O. Wasserman, M. Flashner, J. Hill, A. Chenchinski, E. Sapir, M. Edri, Y. Shwartz, L. Harvey.	0.
Hill,Jeff	Partner/Principal	28 Aug 2023	Federal tax consulting	Weekly tax compliance call to discuss tax return progress and open items. EY: O. Wasserman, M. Flashner, J. Hill, A. Chenchinski, E. Sapir, M. Edri, Y. Shwartz, L. Harvey.	0.
Sapir,Eric	Executive Director	28 Aug 2023	Federal tax consulting	Weekly tax compliance call to discuss tax return progress and open items. EY: O. Wasserman, M. Flashner, J. Hill, A. Chenchinski, E. Sapir, M. Edri, Y. Shwartz, L. Harvey.	0.
Shwartz, Yoav	Partner/Principal	28 Aug 2023	Federal tax consulting	Transfer pricing analysis on three items and corresponding Tax return adjustment items for 2021 and 2022	2.
Shwartz, Yoav	Partner/Principal	28 Aug 2023	Federal tax consulting	Weekly tax compliance call to discuss tax return progress and open items. EY: O. Wasserman, M. Flashner, J. Hill, A. Chenchinski, E. Sapir, M. Edri, L. Harvey.	0.

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours
Harvey,Elizabeth R.	Partner/Principal	29 Aug 2023	Federal tax consulting	Weekly tax call to discuss restructuring transactions and US and UK tax consequences. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg. EY - IL tax and compliance team - M. Flashner, O. Wasserman, Y. Schwartz, A. Chenchinski, M. Edri. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan.	0.
Harvey,Elizabeth R.	Partner/Principal	29 Aug 2023	Federal tax consulting	Considering impact of UK intercompany restructuring	0.
Hill,Jeff	Partner/Principal	29 Aug 2023	Federal tax consulting	Weekly tax call to discuss restructuring transactions and US and UK tax consequences. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg. EY - IL tax and compliance team - M. Flashner, O. Wasserman, Y. Schwartz, A. Chenchinski, M. Edri. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan.	0.
Sapir,Eric	Executive Director	29 Aug 2023	Federal tax consulting	Weekly tax call to discuss restructuring transactions and US and UK tax consequences. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg. EY - IL tax and compliance team - M. Flashner, O. Wasserman, Y. Schwartz, A. Chenchinski, M. Edri. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan.	0.
Shwartz, Yoav	Partner/Principal	29 Aug 2023	Federal tax consulting	Weekly tax call to discuss restructuring transactions and US and UK tax consequences. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg. EY - IL tax and compliance team - M. Flashner, O. Wasserman, A. Chenchinski, M. Edri. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan.	0.
Harvey,Elizabeth R.	Partner/Principal	30 Aug 2023	Federal tax consulting	Call to discuss UK debt exclusion tax considerations. EY: E. Harvey and E. Sapir. Andersen: D. Seymour and S. Shears.	0.
Harvey,Elizabeth R.	Partner/Principal	30 Aug 2023	Federal tax consulting	Reviewing Fahrenheit open questions related to mining intercompany balance	2.
Sapir,Eric	Executive Director	30 Aug 2023	Federal tax consulting	Call to discuss UK debt exclusion tax considerations. EY: E. Harvey and E. Sapir. Andersen: D. Seymour and S. Shears.	0.
Shwartz, Yoav	Partner/Principal	30 Aug 2023	Federal tax consulting	Transfer Pricing and US federal income tax summary relating to material transfer pricing adjustments in the 2022 US federal income tax returns.	3.
Harvey,Elizabeth R.	Partner/Principal	31 Aug 2023	Federal tax consulting	Reviewing treatment of mining intercompany balance and responding to client inquiry	1.
Harvey,Elizabeth R.	Partner/Principal	31 Aug 2023	Federal tax consulting	Reviewing final fee application data for July for all teams	1.
Shwartz, Yoav	Partner/Principal	31 Aug 2023	Federal tax consulting	Transfer pricing adjustments - assistance to US tax compliance team	0.

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours
Shwartz, Yoav	Partner/Principal	31 Aug 2023	Federal tax consulting	Update call with Celsius to discuss transfer pricing mark-ups, tax return process, disclosures, mining provision status and Fahrenheit interactions with L. Koren.	0.
Harvey,Elizabeth R.	Partner/Principal	02 Sep 2023	Tax Consulting	Final review of fee application	1.
Harvey,Elizabeth R.	Partner/Principal	05 Sep 2023	Tax Consulting	Call to discuss 1099 reporting question. L. Harvey, J. Hill.	0.
Harvey,Elizabeth R.	Partner/Principal	05 Sep 2023	Tax Consulting	Weekly tax call to discuss tax compliance update, use tax open inquiries, and transaction reporting. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg, K. Gatt. EY IL tax and compliance team - M. Flashner, O. Wasserman, A. Chenchinski. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan.	0.
Hill,Jeff	Partner/Principal	05 Sep 2023	Tax Consulting	Call to discuss 1099 reporting question. L. Harvey, J. Hill.	0.
Hill,Jeff	Partner/Principal	05 Sep 2023	Tax Consulting	Weekly tax call to discuss tax compliance update, use tax open inquiries, and transaction reporting. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg, K. Gatt. EY IL tax and compliance team - M. Flashner, O. Wasserman, A. Chenchinski. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan.	0.
Sapir,Eric	Executive Director	05 Sep 2023	Tax Consulting	Weekly tax call to discuss tax compliance update, use tax open inquiries, and transaction reporting. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg, K. Gatt. EY IL tax and compliance team - M. Flashner, O. Wasserman, A. Chenchinski. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan.	0.
Harvey,Elizabeth R.	Partner/Principal	06 Sep 2023	Tax Consulting	Call to discuss transaction reporting requirements. L. Harvey, J. Hill, E. Sapir, J.Jackel.	0.
Hill,Jeff	Partner/Principal	06 Sep 2023	Tax Consulting	Call to discuss transaction reporting requirements. L. Harvey, J. Hill, E. Sapir, J.Jackel.	0.
Jackel,Jonathan	Executive Director	06 Sep 2023	Tax Consulting	Call to discuss transaction reporting requirements. L. Harvey, J. Hill, E. Sapir, J.Jackel.	0.
Sapir,Eric	Executive Director	06 Sep 2023	Tax Consulting	Call to discuss transaction reporting requirements. L. Harvey, J. Hill, E. Sapir, J.Jackel.	0.
Harvey,Elizabeth R.	Partner/Principal	07 Sep 2023	Tax Consulting	Weekly tax compliance call to discuss progress and open items. M. Flashner, O. Wasserman, J. Hill, E. Sapir, L. Harvey	0.
Hill,Jeff	Partner/Principal	07 Sep 2023	Tax Consulting	Weekly tax compliance call to discuss progress and open items. M. Flashner, O. Wasserman, J. Hill, E. Sapir, L. Harvey	0.
Hill,Jeff	Partner/Principal	07 Sep 2023	Tax Consulting	Call to discuss 1099 tax reporting requirements. Celsius: L. Koren and J. Morgan. EY: J. Hill, E. Sapir, and J. Jackel.	0.
Jackel,Jonathan	Executive Director	07 Sep 2023	Tax Consulting	Call to discuss 1099 tax reporting requirements. Celsius: L. Koren and J. Morgan. EY: J. Hill, E. Sapir, and J. Jackel.	0.

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours
Sapir, Eric	Executive Director	07 Sep 2023	Tax Consulting	Weekly tax compliance call to discuss progress and open items. M. Flashner, O. Wasserman, J. Hill, E. Sapir, L. Harvey	0.
Sapir, Eric	Executive Director	07 Sep 2023	Tax Consulting	Call to discuss open items on 2022 US federal income tax returns. Celsius: L. Koren and J. Morgan. EY: M. Flashner, O. Wasserman, and E. Sapir.	0.
Sapir, Eric	Executive Director	07 Sep 2023	Tax Consulting	Call to discuss 1099 tax reporting requirements. Celsius: L. Koren and J. Morgan. EY: J. Hill, E. Sapir, and J. Jackel.	0.
Sapir, Eric	Executive Director	08 Sep 2023	Tax Consulting	Working on 2023 transaction federal income tax model.	1.
Harvey, Elizabeth R.	Partner/Principal	11 Sep 2023	Tax Consulting	Weekly tax compliance call to discuss open items on the 2022 US federal income tax returns. EY: E. Harvey, M. Flashner, O. Wasserman, J. Hill, Y. Schwartz, and E. Sapir	0.
Hill, Jeff	Partner/Principal	11 Sep 2023	Tax Consulting	Call to discuss latest Bitwave numbers and impact to taxable income calculations. EY- J. Hill, M. Flashner. Celsius - L. Koren	1.
Hill, Jeff	Partner/Principal	11 Sep 2023	Tax Consulting	Weekly tax compliance call to discuss open items on the 2022 US federal income tax returns. EY: E. Harvey, M. Flashner, O. Wasserman, J. Hill, Y. Schwartz, and E. Sapir	0.
Sapir, Eric	Executive Director	11 Sep 2023	Tax Consulting	Weekly tax compliance call to discuss open items on the 2022 US federal income tax returns. EY: E. Harvey, M. Flashner, O. Wasserman, J. Hill, Y. Schwartz, and E. Sapir	0.
Sapir, Eric	Executive Director	11 Sep 2023	Tax Consulting	Estimating taxable income/(loss) on transfer of institutional loan portfolio.	2.
Sapir, Eric	Executive Director	11 Sep 2023	Tax Consulting	Estimating gain/(loss) on transfer of mining operating assets.	2.
Shwartz, Yoav	Partner/Principal	11 Sep 2023	Tax Consulting	Weekly tax compliance call to discuss open items on the 2022 US federal income tax returns. EY: E. Harvey, M. Flashner, O. Wasserman, J. Hill, Y. Schwartz, and E. Sapir	0.
Harvey, Elizabeth R.	Partner/Principal	12 Sep 2023	Tax Consulting	Weekly tax call to discuss transfer pricing open items on mining report, transaction reporting, tax compliance update and other open items. EY US - L. Harvey, E. Sapir, K. Gatt, J. Hill. EY Israel - Y. Shwartz, M. Flashner. EY Transfer pricing - B. Gandz, E. Geron. K&E - A. Sexton, M. Kandallu, A. Walker. Andersen UK - H. Griffiths, Z. Wyatt, D. Seymour. Celsius - L. Koren, J. Morgan.	0.
Hill, Jeff	Partner/Principal	12 Sep 2023	Tax Consulting	Weekly tax call to discuss transfer pricing open items on mining report, transaction reporting, tax compliance update and other open items. EY US - L. Harvey, E. Sapir, K. Gatt, J. Hill. EY Israel - Y. Shwartz, M. Flashner. EY Transfer pricing - B. Gandz, E. Geron. K&E - A. Sexton, M. Kandallu, A. Walker. Andersen UK - H. Griffiths, Z. Wyatt, D. Seymour. Celsius - L. Koren, J. Morgan.	0.

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours
Sapir, Eric	Executive Director	12 Sep 2023	Tax Consulting	Weekly tax call to discuss transfer pricing open items on mining report, transaction reporting, tax compliance update and other open items. EY US - L. Harvey, E. Sapir, K. Gatt, J. Hill. EY Israel - Y. Shwartz, M. Flashner. EY Transfer pricing - B. Gandz, E. Geron. K&E - A. Sexton, M. Kandallu, A. Walker. Andersen UK - H. Griffiths, Z. Wyatt, D. Seymour. Celsius - L. Koren, J. Morgan.	0.
Shwartz, Yoav	Partner/Principal	12 Sep 2023	Tax Consulting	Weekly tax call to discuss transfer pricing open items on mining report, transaction reporting, tax compliance update and other open items. EY US - L. Harvey, E. Sapir, K. Gatt, J. Hill. EY Israel - Y. Shwartz, M. Flashner. EY Transfer pricing - B. Gandz, E. Geron. K&E - A. Sexton, M. Kandallu, A. Walker. Andersen UK - H. Griffiths, Z. Wyatt, D. Seymour. Celsius - L. Koren, J. Morgan.	0.
Yahalom, Raz	Senior	12 Sep 2023	Tax Consulting	Working on dealer exception regarding UK interest income	2.
Harvey, Elizabeth R.	Partner/Principal	13 Sep 2023	Tax Consulting	Internal call to discuss Section 382 calculation and statement for tax return filing. EY - J. Hill, L. Harvey, D. Schaulewicz, E. Sapir.	0.
Hill, Jeff	Partner/Principal	13 Sep 2023	Tax Consulting	Internal call to discuss Section 382 calculation and statement for tax return filing. EY - J. Hill, L. Harvey, D. Schaulewicz, E. Sapir.	0.
Sapir, Eric	Partner/Principal	13 Sep 2023	Tax Consulting	Internal call to discuss Section 382 calculation and statement for tax return filing. EY - J. Hill, L. Harvey, D. Schaulewicz, E. Sapir.	0.
Sapir, Eric	Executive Director	13 Sep 2023	Tax Consulting	Estimating gain/(loss) on transfer of minority investments.	2.
Sapir, Eric	Executive Director	13 Sep 2023	Tax Consulting	Estimating gain loss on transfer of liquid cryptocurrency.	1.
Schaulewicz, David	Senior Manager	13 Sep 2023	Tax Consulting	Internal call to discuss Section 382 calculation and statement for tax return filing. EY - J. Hill, L. Harvey, D. Schaulewicz, E. Sapir.	0.
Shwartz, Yoav	Partner/Principal	13 Sep 2023	Tax Consulting	Finalize writing of summary on issues relating to intercompany transactions, including UK financing transactions, research and development and other transactions	1.
Shwartz, Yoav	Partner/Principal	14 Sep 2023	Tax Consulting	Meeting with A. Chenchinski and M. Flashner to discuss research and development capitalization rules and impact on Celsius structure including review of research and development expenditures related to Serbia, Network Ltd and GK-8	1.
Harvey, Elizabeth R.	Partner/Principal	15 Sep 2023	Tax Consulting	Call to discuss Form 8275 reporting for tax compliance. EY - J. Hill, E. Swails, L. Harvey, E. Sapir	0.
Hill, Jeff	Partner/Principal	15 Sep 2023	Tax Consulting	Call to discuss Form 8275 reporting for tax compliance. EY - J. Hill, E. Swails, L. Harvey, E. Sapir	0.
Sapir, Eric	Executive Director	15 Sep 2023	Tax Consulting	Call to discuss Form 8275 reporting for tax compliance. EY - J. Hill, E. Swails, L. Harvey, E. Sapir	0.
Shwartz, Yoav	Partner/Principal	17 Sep 2023	Tax Consulting	Analyzing research and development services and remuneration in the group and associated Transfer Pricing implications	3.
Harvey, Elizabeth R.	Partner/Principal	18 Sep 2023	Tax Consulting	Weekly tax compliance update to discuss tax return filing open items. EY US - L. Harvey, J. Hill. EY Israel - M. Flashner, O. Wasserman	0.

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours
Hill,Jeff	Partner/Principal	18 Sep 2023	Tax Consulting	Weekly tax compliance update to discuss tax return filing open items. EY US - L. Harvey, J. Hill. EY Israel - M. Flashner, O. Wasserman	0.
Sapir,Eric	Executive Director	18 Sep 2023	Tax Consulting	Updating US consolidated group intercompany account relationship matrix.	3.
Shwartz,Yoav	Partner/Principal	18 Sep 2023	Tax Consulting	Review of several US state income tax returns, including Texas and South Carolina to examine if any material state income tax liability and communications with L. Koren	1.
Harvey,Elizabeth R.	Partner/Principal	19 Sep 2023	Tax Consulting	Follow up call to discuss next steps in emergence tax modeling. L. Harvey, E. Sapir.	0.
Harvey,Elizabeth R.	Partner/Principal	19 Sep 2023	Tax Consulting	Weekly tax call to discuss deal update, tax reporting obligations and tax compliance update. EY US - L. Harvey, E. Sapir, J. Hill. EY Israel - M. Flashner, O. Wasserman, A. Chenchinski, Y. Shwartz. Andersen UK - S. Shears. K&E - A. Sexton, M. Kandallu, A. Walker. Celsius - L. Koren.	0.
Hill,Jeff	Partner/Principal	19 Sep 2023	Tax Consulting	Weekly tax call to discuss deal update, tax reporting obligations and tax compliance update. EY US - L. Harvey, E. Sapir, J. Hill. EY Israel - M. Flashner, O. Wasserman, A. Chenchinski, Y. Shwartz. Andersen UK - S. Shears. K&E - A. Sexton, M. Kandallu, A. Walker. Celsius - L. Koren.	0.
Sapir,Eric	Executive Director	19 Sep 2023	Tax Consulting	Follow up call to discuss next steps in emergence tax modeling. L. Harvey, E. Sapir.	0.
Sapir,Eric	Executive Director	19 Sep 2023	Tax Consulting	Weekly tax call to discuss deal update, tax reporting obligations and tax compliance update. EY US - L. Harvey, E. Sapir, J. Hill. EY Israel - M. Flashner, O. Wasserman, A. Chenchinski, Y. Shwartz. Andersen UK - S. Shears. K&E - A. Sexton, M. Kandallu, A. Walker. Celsius - L. Koren.	0.
Sapir,Eric	Executive Director	19 Sep 2023	Tax Consulting	Updating UK intercompany account balances.	1.
Shwartz,Yoav	Partner/Principal	19 Sep 2023	Tax Consulting	Weekly tax call to discuss deal update, tax reporting obligations and tax compliance update. EY US - L. Harvey, E. Sapir, J. Hill. EY Israel - M. Flashner, O. Wasserman, A. Chenchinski, Y. Shwartz. Andersen UK - S. Shears. K&E - A. Sexton, M. Kandallu, A. Walker. Celsius - L. Koren.	0.
Shwartz,Yoav	Partner/Principal	19 Sep 2023	Tax Consulting	Meeting with O. Wasserman to discuss research and development capitalization rules and impact on Celsius structure	1.
Sapir,Eric	Executive Director	20 Sep 2023	Tax Consulting	Preparing updated matrix of intercompany accounts of Celsius Network, Inc. with related parties.	1.
Harvey,Elizabeth R.	Partner/Principal	21 Sep 2023	Tax Consulting	Weekly tax compliance call to discuss open items on the 2022 US federal income tax returns. EY: E. Harvey, M. Flashner, O. Wasserman, J. Hill, Y. Shwartz, and E. Sapir	0.

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours
Hill,Jeff	Partner/Principal	21 Sep 2023	Tax Consulting	Weekly tax compliance call to discuss open items on the 2022 US federal income tax returns. EY: E. Harvey, M. Flashner, O. Wasserman, J. Hill, Y. Shwartz, and E. Sapir	0.
Sapir,Eric	Executive Director	21 Sep 2023	Tax Consulting	Weekly tax compliance call to discuss open items on the 2022 US federal income tax returns. EY: E. Harvey, M. Flashner, O. Wasserman, J. Hill, Y. Shwartz, and E. Sapir	0.
Schaulewicz,David	Senior Manager	21 Sep 2023	Tax Consulting	Preparing Celsius Section 382 calculation representations	1.
Harvey,Elizabeth R.	Partner/Principal	22 Sep 2023	Tax Consulting	Meeting to discuss the tax basis of mining Company and impact of tax model (EY Attendees E. Harvey E Sapir and J. Hill)	0.
Harvey,Elizabeth R.	Partner/Principal	22 Sep 2023	Tax Consulting	Meeting with E. Harvey and J. Hill to review certain tax disclosures to be included in the 2022 US income tax returns for Celsius Network Inc and Celsius Holdings and Subsidiaries	0.
Hill,Jeff	Partner/Principal	22 Sep 2023	Tax Consulting	Meeting to discuss the tax basis of mining Company and impact of tax model (EY Attendees E. Harvey E Sapir and J. Hill)	0.
Hill,Jeff	Partner/Principal	22 Sep 2023	Tax Consulting	Meeting with E. Harvey and J. Hill to review certain tax disclosures to be included in the 2022 US income tax returns for Celsius Network Inc and Celsius Holdings and Subsidiaries	0.
Sapir,Eric	Executive Director	22 Sep 2023	Tax Consulting	Meeting to discuss the tax basis of mining Company and impact of tax model (EY Attendees E. Harvey E Sapir and J. Hill)	0.
Sapir,Eric	Executive Director	22 Sep 2023	Tax Consulting	Review Draft IRS Form 8275	0.
Sapir,Eric	Executive Director	22 Sep 2023	Tax Consulting	Updating draft gain/loss calculation with respect Mining Assets.	2.
Shwartz,Yoav	Partner/Principal	24 Sep 2023	Tax Consulting	Analyzing research and development Transfer Pricing with regards to services provided to client.	1.
Shwartz,Yoav	Partner/Principal	24 Sep 2023	Tax Consulting	Review of several US state income tax returns, including North Carolina, Georgia, Maryland, Alabama and Tennessee to examine if any material state income tax liability and communications with L. Koren	2.
Harvey,Elizabeth R.	Partner/Principal	25 Sep 2023	Tax Consulting	Review of 2022 Celsius Network return	2.
Hill,Jeff	Partner/Principal	25 Sep 2023	Tax Consulting	Follow up review of 2022 Celsius Network Inc Federal tax return	2.
Sapir,Eric	Executive Director	25 Sep 2023	Tax Consulting	Updating gain/loss calculation based upon disclosure statement recovery percentages.	1.
Harvey,Elizabeth R.	Partner/Principal	26 Sep 2023	Tax Consulting	Continued review of Celsius Network 2022 tax return	1.
Harvey,Elizabeth R.	Partner/Principal	26 Sep 2023	Tax Consulting	Weekly tax call to discuss transfer of coins between jurisdictions and the US federal income tax impact of intended transfers. Celsius; L. Koren and J. Morgan. Kirkland: A. Sexton, M. Kandallu, and A. Walker. Anderson: Z. Wyatt, H. Griffiths, and D. Seymour. EY: L. Harvey, J. Hill, M. Flashner, N. Flagg, O. Wasserman, Y. Shwartz, and E. Sapir.	0.

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours
Hill,Jeff	Partner/Principal	26 Sep 2023	Tax Consulting	Weekly tax call to discuss transfer of coins between jurisdictions and the US federal income tax impact of intended transfers. Celsius; L. Koren and J. Morgan. Kirkland: A. Sexton, M. Kandallu, and A. Walker. Anderson: Z. Wyatt, H. Griffiths, and D. Seymour. EY: L. Harvey, J. Hill, M. Flashner, N. Flagg, O. Wasserman, Y. Schwartz, and E. Sapir.	0.
Sapir,Eric	Executive Director	26 Sep 2023	Tax Consulting	Weekly tax call to discuss transfer of coins between jurisdictions and the US federal income tax impact of intended transfers. Celsius; L. Koren and J. Morgan. Kirkland: A. Sexton, M. Kandallu, and A. Walker. Anderson: Z. Wyatt, H. Griffiths, and D. Seymour. EY: L. Harvey, J. Hill, M. Flashner, N. Flagg, O. Wasserman, Y. Schwartz, and E. Sapir.	0.
Shwartz,Yoav	Partner/Principal	26 Sep 2023	Tax Consulting	Drafting international tax representations in connection with the 2021 and 2022 US federal income tax returns	1.
Shwartz,Yoav	Partner/Principal	26 Sep 2023	Tax Consulting	Review of reportable transaction questionnaire with L. Koren and J. Morgan	0.
Shwartz,Yoav	Partner/Principal	26 Sep 2023	Tax Consulting	Review of Celsius US Holdings LLC US federal income tax return - specifically Forms 5471	2.
Shwartz,Yoav	Partner/Principal	26 Sep 2023	Tax Consulting	Weekly tax call to discuss transfer of coins between jurisdictions and the US federal income tax impact of intended transfers. Celsius; L. Koren and J. Morgan. Kirkland: A. Sexton, M. Kandallu, and A. Walker. Anderson: Z. Wyatt, H. Griffiths, and D. Seymour. EY: L. Harvey, J. Hill, M. Flashner, N. Flagg, O. Wasserman, Y. Schwartz, and E. Sapir.	0.
Harvey,Elizabeth R.	Partner/Principal	27 Sep 2023	Tax Consulting	Reviewing updates to tax model	2.
Shwartz,Yoav	Partner/Principal	27 Sep 2023	Tax Consulting	Call with L. Koren to discuss open items, including status of US federal and state income tax returns, status of commercial deal, preparation for emergence, etc.	0.
Shwartz,Yoav	Partner/Principal	27 Sep 2023	Tax Consulting	Review of 2022 US federal income tax return with regards to 1120 and forms 5471s.	3.
Shwartz,Yoav	Partner/Principal	27 Sep 2023	Tax Consulting	Review of Forms 8858	2.
Harvey,Elizabeth R.	Partner/Principal	28 Sep 2023	Tax Consulting	Continued review of tax model	1.
Harvey,Elizabeth R.	Partner/Principal	28 Sep 2023	Tax Consulting	Weekly compliance call to discuss US federal income tax returns status and open items. EY: J. Hill, E. Sapir, L. Harvey, M. Flashner, O. Wasserman and A. Chenchinski. Celsius: J. Morgan and L. Koren.	0.
Hill,Jeff	Partner/Principal	28 Sep 2023	Tax Consulting	Weekly compliance call to discuss US federal income tax returns status and open items. EY: J. Hill, E. Sapir, L. Harvey, M. Flashner, O. Wasserman and A. Chenchinski. Celsius: J. Morgan and L. Koren.	0.

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours
Sapir, Eric	Executive Director	28 Sep 2023	Tax Consulting	Weekly compliance call to discuss US federal income tax returns status and open items. EY: J. Hill, E. Sapir, L. Harvey, M. Flashner, O. Wasserman and A. Chenchinski. Celsius: J. Morgan and L. Koren.	0.
Sapir, Eric	Executive Director	28 Sep 2023	Tax Consulting	Estimating cryptocurrency claims by coin by jurisdiction as of the petition date.	2.
Shwartz, Yoav	Partner/Principal	28 Sep 2023	Tax Consulting	Review of Forms 5471	1.
Shwartz, Yoav	Partner/Principal	28 Sep 2023	Tax Consulting	Discussion of tax implications related to coins transfer between jurisdictions with O. Wasserman	1.
Harvey, Elizabeth R.	Partner/Principal	29 Sep 2023	Tax Consulting	Continued review of tax model	2.
Sapir, Eric	Executive Director	29 Sep 2023	Tax Consulting	Reviewing source provided by Company related to jurisdiction coin balances.	2.
Sapir, Eric	Executive Director	29 Sep 2023	Tax Consulting	Estimating cryptocurrency assets by jurisdiction as of the petition date.	2.
Shwartz, Yoav	Partner/Principal	29 Sep 2023	Tax Consulting	Call with L. Koren (Celsius) to discuss US federal income tax filings	0.
Shwartz, Yoav	Partner/Principal	29 Sep 2023	Tax Consulting	Review and adjustments to Form 8275 - US federal income tax return	1.
Griffin, John	Executive Director	30 Sep 2023	Tax Consulting	Review the 5471s included in the Top US Holdco 1120	1.
Griffin, John	Executive Director	02 Oct 2023	Tax Consulting	Meeting with J. Griffin and J. Hill to talk thru observations resulting from the review of the 2022 Celsius Network Inc. Form 5471s and prepare for client meeting on Wednesday	0.
Harvey, Elizabeth R.	Partner/Principal	02 Oct 2023	Tax Consulting	Call to discuss Celsius Network Inc. draft US federal income tax return and reportable transactions. Celsius: L. Koren and J. Morgan. EY: E. Harvey, J. Hill, M. Flashner, O. Wasserman, and E. Sapir.	1.
Harvey, Elizabeth R.	Partner/Principal	02 Oct 2023	Tax Consulting	Review US tax return schedules	2.
Harvey, Elizabeth R.	Partner/Principal	02 Oct 2023	Tax Consulting	Review responses to fee examiner related to EY's Third Interim Fee Application	1.
Hill, Jeff	Partner/Principal	02 Oct 2023	Tax Consulting	Call to discuss Celsius Network Inc. draft US federal income tax return and reportable transactions. Celsius: L. Koren and J. Morgan. EY: E. Harvey, J. Hill, M. Flashner, O. Wasserman, and E. Sapir.	1.
Hill, Jeff	Partner/Principal	02 Oct 2023	Tax Consulting	Review latest draft of 2022 Celsius Network US return	1.
Hill, Jeff	Partner/Principal	02 Oct 2023	Tax Consulting	Meeting with M. Flashner (consultant) to prepare for meeting with client at 10am	0.
Hill, Jeff	Partner/Principal	02 Oct 2023	Tax Consulting	Meeting with J. Griffin and J. Hill to talk thru observations resulting from the review of the 2022 Celsius Network Inc. Form 5471s and prepare for client meeting on Wednesday	0.
Sapir, Eric	Executive Director	02 Oct 2023	Tax Consulting	Comparing intercompany account movements for 2022 tax year.	2.
Sapir, Eric	Executive Director	02 Oct 2023	Tax Consulting	Updating intercompany account schedules in tax model.	2.

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours
Sapir,Eric	Executive Director	02 Oct 2023	Tax Consulting	Call to discuss Celsius Network Inc. draft US federal income tax return and reportable transactions. Celsius: L. Koren and J. Morgan. EY: E. Harvey, J. Hill, M. Flashner, O. Wasserman, and E. Sapir.	1.
Shwartz, Yoav	Partner	02 Oct 2023	Tax Consulting	Drafting international tax representations in connection with the 2021 and 2022 US federal income tax returns	3.
Griffin,John	Executive Director	03 Oct 2023	Tax Consulting	Meeting with J. Hill and J. Griffin to discuss international tax reporting for 2022 tax return.	0.
Harvey,Elizabeth R.	Partner/Principal	03 Oct 2023	Tax Consulting	Call to discuss tax return filing procedure questions. EY: N. Flagg, K. Gatt, E. Sapir, E. Harvey, M. Flashner, and O. Wasserman. Celsius: J. Morgan	0.
Harvey,Elizabeth R.	Partner/Principal	03 Oct 2023	Tax Consulting	Weekly tax call to discuss potential losses and reporting in 2022. Kirkland: A. Sexton and M. Kandallu. Celsius: J. Morgan and L. Koren. Andersen: D. Seymour and S. Shears. EY: J. Hill, E. Sapir, M. Flashner, K. Gatt, N. Flagg, and L. Harvey.	0.
Hill,Jeff	Partner/Principal	03 Oct 2023	Tax Consulting	Meeting with J. Hill and J. Griffin to discuss international tax reporting for 2022 tax return.	0.
Hill,Jeff	Partner/Principal	03 Oct 2023	Tax Consulting	Weekly tax call to discuss potential losses and reporting in 2022. Kirkland: A. Sexton and M. Kandallu. Celsius: J. Morgan and L. Koren. Andersen: D. Seymour and S. Shears. EY: J. Hill, E. Sapir, M. Flashner, K. Gatt, N. Flagg, and L. Harvey.	0.
Sapir,Eric	Executive Director	03 Oct 2023	Tax Consulting	Weekly tax call to discuss potential losses and reporting in 2022. Kirkland: A. Sexton and M. Kandallu. Celsius: J. Morgan and L. Koren. Andersen: D. Seymour and S. Shears. EY: J. Hill, E. Sapir, M. Flashner, K. Gatt, N. Flagg, and L. Harvey.	0.
Sapir,Eric	Executive Director	03 Oct 2023	Tax Consulting	Call to discuss tax return filing procedure questions. EY: N. Flagg, K. Gatt, E. Sapir, E. Harvey, M. Flashner, and O. Wasserman. Celsius: J. Morgan	0.
Sapir,Eric	Executive Director	03 Oct 2023	Tax Consulting	Estimating potential gain/loss on alternative coins in a taxable transaction based upon September prices.	2.
Sapir,Eric	Executive Director	03 Oct 2023	Tax Consulting	Estimating potential gain/loss on major coins (such as bitcoin, Ether, etc.) in a taxable transaction based upon September prices.	3.
Griffin,John	Executive Director	04 Oct 2023	Tax Consulting	Meeting with J. Griffin, J. Hill O. Wasserman (EY) and L. Koren and J. Morgan (Celsius) to walk thru observations resulting from the review of the 2022 Celsius Network Inc. Form 5471s	0.
Harvey,Elizabeth R.	Partner/Principal	04 Oct 2023	Tax Consulting	Review calculations related to Newco transactions to prepare for call with Company and counsel	3.
Hill,Jeff	Partner/Principal	04 Oct 2023	Tax Consulting	Meeting with J. Griffin, J. Hill O. Wasserman (EY) and L. Koren and J. Morgan (Celsius) to walk thru observations resulting from the review of the 2022 Celsius Network Inc. Form 5471s	0.
Sapir,Eric	Executive Director	04 Oct 2023	Tax Consulting	Comparing cryptocurrency coin baskets between intercompany and third-party.	2.

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours
Sapir,Eric	Executive Director	04 Oct 2023	Tax Consulting	Updating US tax gain/loss model based upon differences between cryptocurrency baskets, by liability.	2.
Shwartz, Yoav	Partner	04 Oct 2023	Tax Consulting	Review and provide recommendations in connection with disclosing the Company's 2021-2022 reportable transactions	0.
Harvey,Elizabeth R.	Partner/Principal	05 Oct 2023	Tax Consulting	Call to discuss computation of taxable gain/loss on Newco asset transaction. Kirkland: A. Sexton and M. Kandallu. EY: E. Sapir and L. Harvey.	1.
Hill,Jeff	Partner/Principal	05 Oct 2023	Tax Consulting	Meeting with J. Hill E. Harvey, Y. Shwartz (EY) and M Flashner to discuss reportable transactions questionnaire	0.
Sapir,Eric	Executive Director	05 Oct 2023	Tax Consulting	Call to discuss computation of taxable gain/loss on Newco asset transaction. Kirkland: A. Sexton and M. Kandallu. EY: E. Sapir and E. Harvey.	1.
Sapir,Eric	Executive Director	05 Oct 2023	Tax Consulting	Revising cross-border intercompany account gain/loss amounts based upon latest cryptocurrency balances.	2.
Sapir,Eric	Executive Director	05 Oct 2023	Tax Consulting	Revisions to US tax model based upon comments from internal reviewer.	2.
Shwartz, Yoav	Partner	05 Oct 2023	Tax Consulting	Review and address specific questions as they relate to Celsius US Holdings LLC US federal income tax return - specifically items and tax positions presented on Form 5471	3.
Griffin,John	Executive Director	06 Oct 2023	Tax Consulting	Review gain recognition agreement certification for tax return	0.
Hill,Jeff	Partner/Principal	06 Oct 2023	Tax Consulting	Follow up on tax return open items	0.
Sapir,Eric	Executive Director	08 Oct 2023	Tax Consulting	Call to discuss tax return filing status and reportable transactions. Celsius: J. Morgan. EY: O. Wasserman, M. Flashner, A. Chenchinski, Y. Schwartz, E. Sapir, A. Goyal	1.
Shwartz, Yoav	Partner	08 Oct 2023	Tax Consulting	Weekly call with L. Koren (Celsius) - discuss progress of tax return preparation, reportable transaction, emergence planning and deal status.	0.
Shwartz, Yoav	Partner	08 Oct 2023	Tax Consulting	Reportable transaction questionnaire review, examine foreign exchange loss disclosure rules	1.
Shwartz, Yoav	Partner	08 Oct 2023	Tax Consulting	Call to discuss tax return filing status and reportable transactions. Celsius: J. Morgan. EY: O. Wasserman, M. Flashner, A. Chenchinski, Y. Schwartz, E. Sapir, A. Goyal	1.
Harvey,Elizabeth R.	Partner/Principal	09 Oct 2023	Tax Consulting	Call to discuss intercompany account balances between US and UK. Celsius: J. Morgan and A. Seetharaman. Kirkland: A. Sexton and M. Kandallu. Andersen: D. Seymour, H. Griffiths, and S. Shears. EY: E. Sapir, E. Harvey and Y. Shwartz.	0.
Harvey,Elizabeth R.	Partner/Principal	09 Oct 2023	Tax Consulting	Weekly tax compliance call to discuss US federal income tax return status and open items including reportable transaction disclosures. J. Hill, L. Harvey, M. Flashner, Y. Shwartz, E. Sapir.	0.
Harvey,Elizabeth R.	Partner/Principal	09 Oct 2023	Tax Consulting	Call to discuss open questions on 2022 Network LLC return in preparation for weekly compliance call. L. Harvey, J. Hill.	0.

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours
Hill,Jeff	Partner/Principal	09 Oct 2023	Tax Consulting	Call to discuss open questions on 2022 Network LLC return in preparation for weekly compliance call. L. Harvey, J. Hill.	0.
Hill,Jeff	Partner/Principal	09 Oct 2023	Tax Consulting	Weekly tax compliance call to discuss US federal income tax return status and open items including reportable transaction disclosures. J. Hill, L. Harvey, M. Flashner, Y. Schwartz, E. Sapir.	0.
Sapir,Eric	Executive Director	09 Oct 2023	Tax Consulting	Weekly tax compliance call to discuss US federal income tax return status and open items including reportable transaction disclosures. J. Hill, L. Harvey, M. Flashner, Y. Schwartz, E. Sapir.	0.
Sapir,Eric	Executive Director	09 Oct 2023	Tax Consulting	Call to discuss intercompany account balances between US and UK. Celsius: J. Morgan and A. Seetharaman. Kirkland: A. Sexton and M. Kandallu. Andersen: D. Seymour, H. Griffiths, and S. Shears. EY: E. Sapir, E. Harvey and Y. Schwartz.	0.
Sapir,Eric	Executive Director	09 Oct 2023	Tax Consulting	Updates to the intercompany account estimate gain/loss to take into account information provided by the Company.	2.
Shwartz, Yoav	Partner	09 Oct 2023	Tax Consulting	Weekly tax compliance call to discuss US federal income tax return status and open items including reportable transaction disclosures. J. Hill, L. Harvey, M. Flashner, Y. Schwartz, E. Sapir.	0.
Shwartz, Yoav	Partner	09 Oct 2023	Tax Consulting	Call to discuss intercompany account balances between US and UK. Celsius: J. Morgan and A. Seetharaman. Kirkland: A. Sexton and M. Kandallu. Andersen: D. Seymour, H. Griffiths, and S. Shears. EY: E. Sapir, E. Harvey and Y. Schwartz.	0.
Carr,Russell	Partner/Principal	10 Oct 2023	Tax Consulting	Analysis of tax issues re step plan for tax compliance reporting.	1.
Harvey,Elizabeth R.	Partner/Principal	10 Oct 2023	Tax Consulting	Call with Alvarez & Marsal team to discuss intercompany account balances between US and UK entities. EY: E. Harvey and E. Sapir. Celsius: A. Seetharaman and J. Morgan. Alvarez: A. Ciriello and S. Calvert.	0.
Harvey,Elizabeth R.	Partner/Principal	10 Oct 2023	Tax Consulting	Weekly tax call to discuss status of US federal income tax return filings and intercompany account update. Kirkland: M. Kandallu and A. Sexton. Andersen: H. Griffiths and D. Seymour. EY: E. Sapir, J. Hill, E. Harvey, K. Gatt, Y. Schwartz, and M. Flashner.	0.
Harvey,Elizabeth R.	Partner/Principal	10 Oct 2023	Tax Consulting	Call with Bitwave to discuss scope and analysis of intercompany account balances between US and UK entities. EY: E. Harvey and E. Sapir. Celsius: A. Seetharaman and J. Morgan. Bitwave: O. Phillips and J. Barta.	0.
Harvey,Elizabeth R.	Partner/Principal	10 Oct 2023	Tax Consulting	Call to discuss tax compliance open items and disclosures. EY - L. Harvey, J. Hill.	1.
Hill,Jeff	Partner/Principal	10 Oct 2023	Tax Consulting	Call to discuss tax compliance open items and disclosures. EY - L. Harvey, J. Hill.	0.
Hill,Jeff	Partner/Principal	10 Oct 2023	Tax Consulting	Weekly tax call to discuss status of US federal income tax return filings and intercompany account update. Kirkland: M. Kandallu and A. Sexton. Andersen: H. Griffiths and D. Seymour. EY: E. Sapir, J. Hill, E. Harvey, K. Gatt, Y. Schwartz, and M. Flashner.	0.

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours
Sapir,Eric	Executive Director	10 Oct 2023	Tax Consulting	Call with Bitwave to discuss scope and analysis of intercompany account balances between US and UK entities. EY: E. Harvey and E. Sapir. Celsius: A. Seetharaman and J. Morgan. Bitwave: O. Phillips and J. Barta.	0.
Sapir,Eric	Executive Director	10 Oct 2023	Tax Consulting	Call with Alvarez & Marsal team to discuss intercompany account balances between US and UK entities. EY: E. Harvey and E. Sapir. Celsius: A. Seetharaman and J. Morgan. Alvarez: A. Ciriello and S. Calvert.	0.
Sapir,Eric	Executive Director	10 Oct 2023	Tax Consulting	Weekly tax call to discuss status of US federal income tax return filings and intercompany account update. Kirkland: M. Kandallu and A. Sexton. Andersen: H. Griffiths and D. Seymour. EY: E. Sapir, J. Hill, E. Harvey, K. Gatt, Y. Shwartz, and M. Flashner.	0.
Sapir,Eric	Executive Director	10 Oct 2023	Tax Consulting	Development of additional gain/loss scenarios on intercompany accounts between US and UK based upon calls with Alvarez and Bitwave.	3.
Shwartz, Yoav	Partner	10 Oct 2023	Tax Consulting	Review state income tax returns to understand general magnitude of state income tax liability and apportionment methodology.	2.
Shwartz, Yoav	Partner	10 Oct 2023	Tax Consulting	Weekly tax call to discuss status of US federal income tax return filings and intercompany account update. Kirkland: M. Kandallu and A. Sexton. Andersen: H. Griffiths and D. Seymour. EY: E. Sapir, J. Hill, E. Harvey, K. Gatt, Y. Shwartz, and M. Flashner.	0.
Harvey,Elizabeth R.	Partner/Principal	11 Oct 2023	Tax Consulting	Call to discuss US-UK intercompany balances. Celsius: J. Morgan and A. Seetharaman. Andersen: D. Seymour, H. Griffiths, S. Shears, and Z. Wyatt. Alvarez: A. Ciriello and S. Calvert. EY: E. Sapir and E. Harvey.	0.
Harvey,Elizabeth R.	Partner/Principal	11 Oct 2023	Tax Consulting	Regroup call to discuss US-UK intercompany balances. Andersen: D. Seymour and S. Shears. EY: E. Sapir and E. Harvey.	0.
Harvey,Elizabeth R.	Partner/Principal	11 Oct 2023	Tax Consulting	Review updates to transaction model	2.
Sapir,Eric	Executive Director	11 Oct 2023	Tax Consulting	Regroup call to discuss US-UK intercompany balances. Andersen: D. Seymour and S. Shears. EY: E. Sapir and E. Harvey.	0.
Sapir,Eric	Executive Director	11 Oct 2023	Tax Consulting	Call to discuss US-UK intercompany balances. Celsius: J. Morgan and A. Seetharaman. Andersen: D. Seymour, H. Griffiths, S. Shears, and Z. Wyatt. Alvarez: A. Ciriello and S. Calvert. EY: E. Sapir and E. Harvey.	0.
Sapir,Eric	Executive Director	11 Oct 2023	Tax Consulting	Researching potential US federal income tax characterization of intercompany account adjustments between the US and UK.	2.
Sapir,Eric	Executive Director	12 Oct 2023	Tax Consulting	Developing mining asset sale gain/loss scenarios depending upon tax basis estimates.	2.
Shwartz, Yoav	Partner	12 Oct 2023	Tax Consulting	Review state income tax returns to understand general magnitude of state income tax liability and apportionment methodology.	2.
Harvey,Elizabeth R.	Partner/Principal	13 Oct 2023	Tax Consulting	Meeting with E. Harvey, E. Sapir and J. Hill (EY) regarding the valuation and allocation of purchase price for the mining business	0.

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours
Hill,Jeff	Partner/Principal	13 Oct 2023	Tax Consulting	Meeting with E. Harvey, E, Sapir and J. Hill (EY) regarding the valuation and allocation of purchase price for the mining business	0.
Sapir,Eric	Executive Director	13 Oct 2023	Tax Consulting	Meeting with E. Harvey, E, Sapir and J. Hill (EY) regarding the valuation and allocation of purchase price for the mining business.	0.
Shwartz, Yoav	Partner	15 Oct 2023	Tax Consulting	Review and address questions with regards to gain recognition agreement certification.	2.
Shwartz, Yoav	Partner	15 Oct 2023	Tax Consulting	Weekly call with L. Koren (Celsius) - discuss state income tax posture, apportionment methodology and representations and disclosures expected to be included in the US federal income tax returns.	0.
Harvey,Elizabeth R.	Partner/Principal	16 Oct 2023	Tax Consulting	Weekly compliance call to discuss US federal income tax return filing. EY: J. Hill, Y. Shwartz, O. Wasserman, M. Flashner, E. Sapir, E. Harvey.	0.
Harvey,Elizabeth R.	Partner/Principal	16 Oct 2023	Tax Consulting	Meeting with J. Hill E Sapir and E Harvey (EY) to discuss proforma summary and alignment on overall transaction	0.
Hill,Jeff	Partner/Principal	16 Oct 2023	Tax Consulting	Meeting with J. Hill E Sapir and E Harvey (EY) to discuss proforma summary and alignment on overall transaction	0.
Hill,Jeff	Partner/Principal	16 Oct 2023	Tax Consulting	Weekly compliance call to discuss US federal income tax return filing. EY: J. Hill, Y. Shwartz, O. Wasserman, M. Flashner, E. Sapir, E. Harvey.	0.
Sapir,Eric	Executive Director	16 Oct 2023	Tax Consulting	Meeting with J. Hill E Sapir and E Harvey (EY) to discuss proforma summary and alignment on overall transaction.	0.
Sapir,Eric	Executive Director	16 Oct 2023	Tax Consulting	Weekly compliance call to discuss US federal income tax return filing. EY: J. Hill, Y. Shwartz, O. Wasserman, M. Flashner, E. Sapir, E. Harvey.	0.
Sapir,Eric	Executive Director	16 Oct 2023	Tax Consulting	Updating US federal income tax model to take into account updated intercompany account information provided by the Company and Alvarez.	2.
Shwartz, Yoav	Partner	16 Oct 2023	Tax Consulting	Weekly compliance call to discuss US federal income tax return filing. EY: J. Hill, Y. Shwartz, O. Wasserman, M. Flashner, E. Sapir, E. Harvey.	0.
Harvey,Elizabeth R.	Partner/Principal	17 Oct 2023	Tax Consulting	Weekly call to discuss open tax workstreams. EY - J. Hill, E. Sapir, Y. Shwartz, K. Gatt. Celsius - J. Morgan. K&E - A. Sexton, M. Kandallu. Andersen - D.Seymour, S. Shears, H. Griffiths.	0.
Hill,Jeff	Partner/Principal	17 Oct 2023	Tax Consulting	Weekly call to discuss open tax workstreams. EY - J. Hill, E. Sapir, Y. Shwartz, K. Gatt. Celsius - J. Morgan. K&E - A. Sexton, M. Kandallu. Andersen - D.Seymour, S. Shears, H. Griffiths.	0.
Sapir,Eric	Executive Director	17 Oct 2023	Tax Consulting	Weekly call to discuss open tax workstreams. EY - J. Hill, E. Sapir, Y. Shwartz, K. Gatt. Celsius - J. Morgan. K&E - A. Sexton, M. Kandallu. Andersen - D.Seymour, S. Shears, H. Griffiths.	0.

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours
Sapir, Eric	Executive Director	17 Oct 2023	Tax Consulting	Estimating gains/losses on cross border intercompany account balances.	2.
Shwartz, Yoav	Partner	17 Oct 2023	Tax Consulting	Review and address questions with regards to specific line items relating to transfer pricing and US international tax provision as reflected in the 2022 US federal income tax returns.	2.
Shwartz, Yoav	Partner	17 Oct 2023	Tax Consulting	Weekly call to discuss open tax workstreams. EY - J. Hill, E. Sapir, Y. Shwartz, K. Gatt. Celsius - J. Morgan. K&E - A. Sexton, M. Kandallu. Andersen - D. Seymour, S. Shears, H. Griffiths.	0.
Sapir, Eric	Executive Director	18 Oct 2023	Tax Consulting	Developing Newco transaction tax US federal income tax model.	3.
Shwartz, Yoav	Partner	18 Oct 2023	Tax Consulting	Review of Section 988 queries and facts relating to the badger loss and application of the section 165 threshold requirement.	1.
Harvey, Elizabeth R.	Partner/Principal	19 Oct 2023	Tax Consulting	Call to discuss transaction adjustment for SEC filings. J. Hill, L. Harvey	0.
Hill, Jeff	Partner/Principal	19 Oct 2023	Tax Consulting	Call to discuss transaction adjustment for SEC filings. J. Hill, L. Harvey	0.
Sapir, Eric	Executive Director	19 Oct 2023	Tax Consulting	Estimating US federal income tax consequences of asset transfers between jurisdictions.	1.
Harvey, Elizabeth R.	Partner/Principal	20 Oct 2023	Tax Consulting	Internal call to discuss indirect taxes and transaction adjustment for SEC filings. J. Hill, A. Steger, N. Flagg, K. Gatt, L. Harvey	0.
Harvey, Elizabeth R.	Partner/Principal	20 Oct 2023	Tax Consulting	Meeting with J. Hill, E. Harvey and E. Sapir to discuss the transfer of alternative investments and other assets from UK to US to Newco	0.
Hill, Jeff	Partner/Principal	20 Oct 2023	Tax Consulting	Internal call to discuss indirect taxes and transaction adjustment for SEC filings. J. Hill, A. Steger, N. Flagg, K. Gatt, L. Harvey	0.
Hill, Jeff	Partner/Principal	20 Oct 2023	Tax Consulting	Meeting with J. Hill, E. Harvey and E. Sapir to discuss the transfer of alternative investments and other assets from UK to US to Newco	0.
Sapir, Eric	Executive Director	20 Oct 2023	Tax Consulting	Meeting with J. Hill, E. Harvey and E. Sapir to discuss the transfer of alternative investments and other assets from UK to US to Newco.	0.
Harvey, Elizabeth R.	Partner/Principal	21 Oct 2023	Tax Consulting	Final review of August fee application for submission to court	1.
Harvey, Elizabeth R.	Partner/Principal	23 Oct 2023	Tax Consulting	Tax compliance update call to discuss post-filing workstreams and 2023 tax compliance workstream. E. Sapir, E. Harvey, J. Hill, A. Chenchinski, M. Flashner, J. Hill, O. Wasserman, and Y. Shwartz.	0.
Hill, Jeff	Partner/Principal	23 Oct 2023	Tax Consulting	Tax compliance update call to discuss post-filing workstreams and 2023 tax compliance workstream. E. Sapir, E. Harvey, J. Hill, A. Chenchinski, M. Flashner, J. Hill, O. Wasserman, and Y. Shwartz.	0.
Sapir, Eric	Executive Director	23 Oct 2023	Tax Consulting	Tax compliance update call to discuss post-filing workstreams and 2023 tax compliance workstream. E. Sapir, E. Harvey, J. Hill, A. Chenchinski, M. Flashner, J. Hill, O. Wasserman, and Y. Shwartz.	0.
Sapir, Eric	Executive Director	23 Oct 2023	Tax Consulting	Reading and updating US federal income tax model for updated Stout valuation on Mining business.	3.

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours
Shwartz, Yoav	Partner	23 Oct 2023	Tax Consulting	Tax compliance update call to discuss post-filing workstreams and 2023 tax compliance workstream. E. Sapir, E. Harvey, J. Hill, A. Chenchinski, M. Flashner, J. Hill, O. Wasserman, and Y. Shwartz.	0.
Harvey,Elizabeth R.	Partner/Principal	24 Oct 2023	Tax Consulting	Internal call to discuss tax basis in mining fixed assets. L. Harvey, E. Sapir, J. Hill, A. Steger.	0.
Harvey,Elizabeth R.	Partner/Principal	24 Oct 2023	Tax Consulting	Weekly tax call to discuss custody account transaction timing. Celsius: J. Morgan. Kirkland: A. Sexton, M. Kandallu, S. Cantor, and A. Walker. EY: E. Harvey, E. Sapir, K. Gatt, J. Hill, and Y. Shwartz. Andersen: H. Griffiths and D. Seymour.	0.
Hill,Jeff	Partner/Principal	24 Oct 2023	Tax Consulting	Internal call to discuss tax basis in mining fixed assets. L. Harvey, E. Sapir, J. Hill, A. Steger.	0.
Hill,Jeff	Partner/Principal	24 Oct 2023	Tax Consulting	Weekly tax call to discuss custody account transaction timing. Celsius: J. Morgan. Kirkland: A. Sexton, M. Kandallu, S. Cantor, and A. Walker. EY: E. Harvey, E. Sapir, K. Gatt, J. Hill, and Y. Shwartz. Andersen: H. Griffiths and D. Seymour.	0.
Sapir,Eric	Executive Director	24 Oct 2023	Tax Consulting	Internal call to discuss tax basis in mining fixed assets. L. Harvey, E. Sapir, J. Hill, A. Steger.	0.
Sapir,Eric	Executive Director	24 Oct 2023	Tax Consulting	Weekly tax call to discuss custody account transaction timing. Celsius: J. Morgan. Kirkland: A. Sexton, M. Kandallu, S. Cantor, and A. Walker. EY: E. Harvey, E. Sapir, K. Gatt, J. Hill, and Y. Shwartz. Andersen: H. Griffiths and D. Seymour.	0.
Sapir,Eric	Executive Director	24 Oct 2023	Tax Consulting	Updating gain/loss calculations on alternative investment dispositions.	2.
Sapir,Eric	Executive Director	25 Oct 2023	Tax Consulting	Intercompany account analysis.	1.
Harvey,Elizabeth R.	Partner/Principal	26 Oct 2023	Tax Consulting	Call to discuss rollforward of fixed asset tax basis from 2022 tax return workpapers. L. Harvey, E. Sapir, M. Flashner, O. Wasserman, A. Steger, J. Hill.	0.
Hill,Jeff	Partner/Principal	26 Oct 2023	Tax Consulting	Call to discuss rollforward of fixed asset tax basis from 2022 tax return workpapers. L. Harvey, E. Sapir, M. Flashner, O. Wasserman, A. Steger, J. Hill.	0.
Sapir,Eric	Executive Director	26 Oct 2023	Tax Consulting	Call to discuss rollforward of fixed asset tax basis from 2022 tax return workpapers. L. Harvey, E. Sapir, M. Flashner, O. Wasserman, A. Steger, J. Hill.	0.
Shwartz, Yoav	Partner	26 Oct 2023	Tax Consulting	Review and amendments to the 8275 disclosure	0.
Sapir,Eric	Executive Director	30 Oct 2023	Tax Consulting	Review updated intercompany information provided by the Company regarding DeFi balances.	2.
Shwartz, Yoav	Partner	30 Oct 2023	Tax Consulting	Reviewing materials received from audit team in Israel in connection with US federal income tax for 2021-2022 and provide guidelines to EY Israel's compliance team.	3.

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours
Harvey,Elizabeth R.	Partner/Principal	31 Oct 2023	Tax Consulting	Weekly call to discuss transaction update, intercompany clean-up and transaction reporting. Celsius - J. Morgan. EY - J. Hill, E. Sapir, L. Harvey, N. Flagg, K. Gatt. K&E - A. Sexton, M. Kandallu, A. Walker. Andersen - H. Griffiths, D. Seymour, Z. Wyatt. EYIsrael - Y. Shwartz, A. Chenchinski, I. Hagay.	0.
Hill,Jeff	Partner/Principal	31 Oct 2023	Tax Consulting	Call to discuss US-UK intercompany balances and transactions between the US and UK entities. EY E. Sapir and J. Hill. Andersen: D. Seymour, Z. Wyatt, and H. Griffiths.	1.
Hill,Jeff	Partner/Principal	31 Oct 2023	Tax Consulting	Weekly call to discuss transaction update, intercompany clean-up and transaction reporting. Celsius - J. Morgan. EY - J. Hill, E. Sapir, L. Harvey, N. Flagg, K. Gatt. K&E - A. Sexton, M. Kandallu, A. Walker. Andersen - H. Griffiths, D. Seymour, Z. Wyatt. EYIsrael - Y. Shwartz, A. Chenchinski, I. Hagay.	0.
Sapir,Eric	Executive Director	31 Oct 2023	Tax Consulting	Weekly call to discuss transaction update, intercompany clean-up and transaction reporting. Celsius - J. Morgan. EY - J. Hill, E. Sapir, L. Harvey, N. Flagg, K. Gatt. K&E - A. Sexton, M. Kandallu, A. Walker. Andersen - H. Griffiths, D. Seymour, Z. Wyatt. EYIsrael - Y. Shwartz, A. Chenchinski, I. Hagay.	0.
Sapir,Eric	Executive Director	31 Oct 2023	Tax Consulting	Call to discuss US-UK intercompany balances and transactions between the US and UK entities. EY E. Sapir and J. Hill. Andersen: D. Seymour, Z. Wyatt, and H. Griffiths.	1.
Shwartz, Yoav	Partner	31 Oct 2023	Tax Consulting	Weekly call to discuss transaction update, intercompany clean-up and transaction reporting. Celsius - J. Morgan. EY - J. Hill, E. Sapir, L. Harvey, N. Flagg, K. Gatt. K&E - A. Sexton, M. Kandallu, A. Walker. Andersen - H. Griffiths, D. Seymour, Z. Wyatt. EY Israel - Y. Shwartz, A. Chenchinski, I. Hagay.	0.
Shwartz,Yoav	Partner/Principal	02 Nov 2023	Tax Consulting	Review of queries with regards to foreign subsidiary activity and intercompany payments in connection with US withholding tax risks	
Shwartz,Yoav	Partner/Principal	02 Nov 2023	Tax Consulting	Advise and review specific items relating to the calculation of Celsius Mining LLC's tax basis in select assets	
Harvey,Elizabeth	Partner/Principal	06 Nov 2023	Tax Consulting	Reviewing updated intercompany account balances	
Sapir,Eric	Executive Director	06 Nov 2023	Tax Consulting	Call to discuss US/UK intercompany account restructuring alternatives. EY: E. Sapir. Andersen: Z. Wyatt, H. Griffiths, and D. Seymour.	
Shwartz,Yoav	Partner/Principal	06 Nov 2023	Tax Consulting	Review of W-8-BEN queries and US withholding tax questions from Celsius (J. Morgan)	
Harvey,Elizabeth	Partner/Principal	07 Nov 2023	Tax Consulting	Weekly tax call to discuss US and UK intercompany transactions and overall transaction update. Celsius: J. Morgan. EY: E. Sapir, E. Harvey, Y. Shwartz, J. Hill, K. Gatt, O. Wasserman, and A. Chenchinski. Kirkland: A. Sexton, M. Kandallu, S. Cantor. Andersen: H. Griffiths, D. Seymour, and S. Shears	

Federal Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hour
Hill,Jeffrey	Partner/Principal	07 Nov 2023	Tax Consulting	Weekly tax call to discuss US and UK intercompany transactions and overall transaction update. Celsius: J. Morgan. EY: E. Sapir, E. Harvey, Y. Shwartz, J. Hill, K. Gatt, O. Wasserman, and A. Chenchinski. Kirkland: A. Sexton, M. Kandallu, S. Cantor. Andersen: H. Griffiths, D. Seymour, and S. Shears	
Sapir,Eric	Executive Director	07 Nov 2023	Tax Consulting	Weekly tax call to discuss US and UK intercompany transactions and overall transaction update. Celsius: J. Morgan. EY: E. Sapir, E. Harvey, Y. Shwartz, J. Hill, K. Gatt, O. Wasserman, and A. Chenchinski. Kirkland: A. Sexton, M. Kandallu, S. Cantor. Andersen: H. Griffiths, D. Seymour, and S. Shears	
Shwartz,Yoav	Partner/Principal	07 Nov 2023	Tax Consulting	Weekly tax call to discuss US and UK intercompany transactions and overall transaction update. Celsius: J. Morgan. EY: E. Sapir, E. Harvey, Y. Shwartz, J. Hill, K. Gatt, O. Wasserman, and A. Chenchinski. Kirkland: A. Sexton, M. Kandallu, S. Cantor. Andersen: H. Griffiths, D. Seymour, and S. Shears	
Shwartz,Yoav	Partner/Principal	08 Nov 2023	Tax Consulting	Continuing to provide responses and analysis with regards to W-8-BEN queries and withholding tax questions from J. Morgan	
Total					378

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Name	Title	Transaction Date	Project Category	Description	
Flagg,Nancy A.	Executive Director	11 Jul 2023	SALT Tax	Weekly tax call with EY, Company, and K&E to discuss tax workstream. EY - J. Hill, L. Harvey, Y. Shwartz, N. Flagg. K&E - A. Sexton, M. Kandallu. Celsius - L. Koren, J. Morgan.	
Gatt,Katie	Senior Manager	12 Jul 2023	SALT Tax	Call with client (J. Morgan) to discuss state tax issues, including sales tax imposed on rigs, Pennsylvania claim resolution status, property tax status. Attendees: N. Flagg, K. Gatt	
Flagg,Nancy A.	Executive Director	12 Jul 2023	SALT Tax	Call with client (J. Morgan) to discuss state tax issues, including sales tax imposed on rigs, Pennsylvania claim resolution status, property tax status. Attendees: N. Flagg,	
Bowden,Jamie	Senior Manager	12 Jul 2023	SALT Tax	Call with client (J. Morgan) to discuss Texas affiliate schedule, nexus and Public Information Reports	
Flagg,Nancy A.	Executive Director	12 Jul 2023	SALT Tax	Email M. Kandallu (Kirkland) update re Pennsylvania tax proof of claim(s) status, amounts and contact information.	
Flagg,Nancy A.	Executive Director	13 Jul 2023	SALT Tax	Call with client (J. Morgan) to discuss Pennsylvania tax proofs of claim amounts	
Bowden,Jamie	Senior Manager	13 Jul 2023	SALT Tax	Texas state desk assistance with review of Texas Franchise Tax affiliate schedule and public information reports to prepare reply to Texas Attorney General	
Flagg,Nancy A.	Executive Director	14 Jul 2023	SALT Tax	Email reply to J. Morgan (Celsius) re Pennsylvania rig and related tax liability analysis email	
Flagg,Nancy A.	Executive Director	14 Jul 2023	SALT Tax	Email reply to J. Morgan (Celsius) re Stretto request for tax claim status update	
Flagg,Nancy A.	Executive Director	14 Jul 2023	SALT Tax	Email to J. Morgan (Celsius) and A. Sexton (Kirkland) re Texas pre and post-petition liability payment process	
Flagg,Nancy A.	Executive Director	14 Jul 2023	SALT Tax	Review administrative tax claim information provided by J. Morgan (Celsius) for Texas and send email to advise of A. Sexton (Kirkland) request to confirm completeness	
Flagg,Nancy A.	Executive Director	18 Jul 2023	SALT Tax	Weekly tax call to discuss Pennsylvania tax status and Bitwave data results. Celsius: L. Koren and J. Morgan. Kirkland: A. Sexton and M. Kandallu. Andersen: S. Shears, Z. Wyatt, and H. Griffiths. EY: E. Harvey, N. Flagg, Y. Shwartz, and E. Sapir.	

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Name	Title	Transaction Date	Project Category	Description	
Flagg,Nancy A.	Executive Director	19 Jul 2023	SALT Tax	Call with client (J. Morgan) to discuss open tax items, including Texas and Pennsylvania liability and payment status, and forms w-2 issued via Insperity. EY attendees: , N. Flagg	
Gatt,Katie	Senior Manager	19 Jul 2023	SALT Tax	Call with client (J. Morgan) to discuss open tax items, including Texas and Pennsylvania liability and payment status, and forms w-2 issued via Insperity. EY attendees: , N. Flagg	
Bowden,Jamie	Executive Director	19 Jul 2023	SALT Tax	Texas state desk review of Texas public information reports filed and reply to Texas Attorney General re status	
Bowden,Jamie	Executive Director	20 Jul 2023	SALT Tax	Texas state desk assistance with review of Texas Franchise Tax reports filed and evaluate public information reports required to determine registered agent and information required	
Flagg,Nancy A.	Executive Director	21 Jul 2023	SALT Tax	Call with client (J. Morgan) to discuss requirement for Insperity to issue forms w-2	
Flagg,Nancy A.	Executive Director	21 Jul 2023	SALT Tax	Follow-up with EY employment tax specialist K. Wrenn to discuss client (J. Morgan) question re issuance of forms w-2	
Flagg,Nancy A.	Executive Director	21 Jul 2023	SALT Tax	Email to J. Morgan (Celsius) re form w-2 issue	
Bowden,Jamie	Executive Director	21 Jul 2023	SALT Tax	Texas state desk call with Texas account maintenance re Celsius public information reports filed and additional information needed to resolve issue	
Flagg,Nancy A.	Executive Director	25 Jul 2023	SALT Tax	Weekly tax call with Company, EY, K&E and Andersen to discuss update from bitwave cost basis analysis and impact on taxable income calculations, indirect state tax claim update, and payroll tax issue. EY: E. Harvey, E. Sapir, J. Hill, M. Flashner, M. Edri, N. Flagg, Y. Schwartz, A. Chenchinski, O. Wasserman. K&E - A. Sexton, M. Kandallu. Company: L. Koren, J. Morgan. Andersen UK- S. Shears, D. Seymour, H. Griffiths.	
Flagg,Nancy A.	Executive Director	26 Jul 2023	SALT Tax	Call with client (J. Morgan, L. Koren) to discuss open tax items, including detailed walk thru of each tax claimed file and resolution status. EY attendees: N. Flagg,	
Gatt,Katie	Senior Manager	26 Jul 2023	SALT Tax	Call with client (J. Morgan, L. Koren) to discuss open tax items, including detailed walk thru of each tax claimed file and resolution status. EY attendees: N. Flagg,	

State and Local Tax Service

Name	Title	Transaction Date	Project Category	Description	I
Flagg,Nancy A.	Executive Director	26 Jul 2023	SALT Tax	Call with EY New York state desk P. Buonaguro to discuss client (J. Morgan) sales and use tax questions. EY Attendees: , N. Flagg, P. Buonaguro	
Buonaguro,Paul	Manager	26 Jul 2023	SALT Tax	Call with EY New York state desk P. Buonaguro to discuss client (J. Morgan) sales and use tax questions. EY Attendees: , N. Flagg, P. Buonaguro	
Gatt,Katie	Senior Manager	26 Jul 2023	SALT Tax	Call with EY New York state desk P. Buonaguro to discuss client (J. Morgan) sales and use tax questions. EY Attendees: , N. Flagg, P. Buonaguro	
Flagg,Nancy A.	Executive Director	26 Jul 2023	SALT Tax	Call with J. Hill (EY) to Celsius tax updates requested from Fahrenheit	
Flagg,Nancy A.	Executive Director	26 Jul 2023	SALT Tax	Email A. Sexton (Kirkland) update re indirect tax information requested by Fahrenheit	
Flagg,Nancy A.	Executive Director	27 Jul 2023	SALT Tax	Email follow-up to J. Morgan (Celsius) per J. Hill (EY) re indirect tax alignment for Fahrenheit provision call	
Buonaguro,Paul	Manager	27 Jul 2023	SALT Tax	Email reply to J. Morgan (Celsius) re Celsius tax provision responses related to potential New York sales tax exemptions and related requirements.	
Flagg,Nancy A.	Executive Director	28 Jul 2023	SALT Tax	Draft Pennsylvania sales and use tax and proof of claim analysis and send to Celsius tax team (L. Koren, J. Morgan) and Kirkland	
Buonaguro,Paul	Manager	28 Jul 2023	SALT Tax	Email reply to J. Morgan (Celsius) re New York credit for sales tax paid in other states.	
Flagg,Nancy A.	Executive Director	31 Jul 2023	SALT Tax	Call with J. Hill (EY) to discuss indirect tax input required for provision project workstream	
Buonaguro,Paul	Manager	01 Aug 2023	Indirect Tax Consulting	Email Client (J. Morgan) re imposition of New York sales tax on transfer of assets into state	
Flagg,Nancy A.	Executive Director	01 Aug 2023	Indirect Tax Consulting	Weekly tax call to discuss Company's updated 2021 and 2022 mark to market calculation and indirect tax updates. Celsius: L. Koren. Kirkland: A. Sexton and M. Kandallu. Andersen: D. Seymour and H. Griffiths. EY: E. Sapir, E. Harvey, M. Flashner, M. Edri, K. Gatt, N. Flagg, J. Hill, O. Wasserman, and Y. Shwartz.	

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Name	Title	Transaction Date	Project Category	Description	
Gatt,Katie	Senior Manager	01 Aug 2023	Indirect Tax Consulting	Weekly tax call to discuss Company's updated 2021 and 2022 mark to market calculation and indirect tax updates. Celsius: L. Koren. Kirkland: A. Sexton and M. Kandallu. Andersen: D. Seymour and H. Griffiths. EY: E. Sapir, E. Harvey, M. Flashner, M. Edri, K. Gatt, N. Flagg, J. Hill, O. Wasserman, and Y. Schwartz.	
Bowden,Jamie	Executive Director	02 Aug 2023	Indirect Tax Consulting	Follow-up on status of Texas Franchise tax Affiliate list filing and next steps.	
Bowden,Jamie	Executive Director	07 Aug 2023	Indirect Tax Consulting	Review Texas Franchise Tax Report affiliate list information provided by Client (J. Morgan)	
Flagg,Nancy A.	Executive Director	07 Aug 2023	Indirect Tax Consulting	Call with EY, Celsius, Kirkland, Fahrenheit, and Brown Rudnick to align on status of open tax workstreams. EY- J. Hill, L. Harvey, E. Sapir, Y. Schwartz, N. Flagg. Celsius - L. Koren, J. Morgan. Kirkland - A. Sexton. Fahrenheit - J. Block, D. Mendes, R. Kaza. Brown Rudnick - N. Bouchard.	
Flagg,Nancy A.	Executive Director	07 Aug 2023	Indirect Tax Consulting	Internal EY call to discuss indirect tax implications associated with bankruptcy emergence, including lease company structure and transfer tax. EY attendees: K. Gatt, N. Flagg, J. Hill	
Gatt,Katie	Senior Manager	07 Aug 2023	Indirect Tax Consulting	Internal EY call to discuss indirect tax implications associated with bankruptcy emergence, including lease company structure and transfer tax. EY attendees: K. Gatt, N. Flagg, J. Hill	
Hill,Jeff	Partner/Principal	07 Aug 2023	Indirect Tax Consulting	Internal EY call to discuss indirect tax implications associated with bankruptcy emergence, including lease company structure and transfer tax. EY attendees: K. Gatt, N. Flagg, J. Hill	
Flagg,Nancy A.	Executive Director	08 Aug 2023	Indirect Tax Consulting	Weekly call with EY, Celsius, K&E and Andersen tax to discuss updated 2021 and 2022 tax calculations and tax compliance process. EY - J. Hill, E. Sapir, Y. Schwartz, M. Flashner, N. Flagg, K. Gatt, O. Wasserman. K&E- A. Sexton. Celsius - L. Koren, J. Morgan. Andersen - S. Shears, D. Seymour.	

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Name	Title	Transaction Date	Project Category	Description	
Gatt,Katie	Senior Manager	08 Aug 2023	Indirect Tax Consulting	Weekly call with EY, Celsius, K&E and Andersen tax to discuss updated 2021 and 2022 tax calculations and tax compliance process. EY - J. Hill, E. Sapir, Y. Schwartz, M. Flashner, N. Flagg, K. Gatt, O. Wasserman. K&E- A. Sexton. Celsius - L. Koren, J. Morgan. Andersen - S. Shears, D. Seymour.	
Flagg,Nancy A.	Executive Director	09 Aug 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open tax items, including tax claims resolution status, transfer tax, property tax payment status. EY attendees: N. Flagg, K. Gatt	
Gatt,Katie	Senior Manager	09 Aug 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open tax items, including tax claims resolution status, transfer tax, property tax payment status. EY attendees: N. Flagg, K. Gatt	
Bowden,Jamie	Executive Director	11 Aug 2023	Indirect Tax Consulting	Respond to Texas Franchise Tax Report 2023 and follow-up on affiliate schedule and public information report status	
Gatt,Katie	Senior Manager	15 Aug 2023	Indirect Tax Consulting	Weekly tax call to discuss status of US federal income tax returns and UK tax analysis. KE: A. Sexton and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, S. Shears, and D. Seymour. EY: E. Harvey, E. Sapir, M. Flashner, J. Hill, K. Gatt, A. Chenchinski, N. Flagg, O. Wasserman, and Y. Schwartz.	
Flagg,Nancy A.	Executive Director	16 Aug 2023	Indirect Tax Consulting	Call with client (L. Koren, J. Morgan) to discuss open tax items, including fixed asset listing, assets transferred to NY, tax claims resolution. EY Attendees: N. Flagg, K. Gatt.	
Gatt,Katie	Senior Manager	16 Aug 2023	Indirect Tax Consulting	Call with client (L. Koren, J. Morgan) to discuss open tax items, including fixed asset listing, assets transferred to NY, tax claims resolution. EY Attendees: N. Flagg, K. Gatt.	
Gatt,Katie	Senior Manager	18 Aug 2023	Indirect Tax Consulting	Correspondence with South Carolina state desk on applicable state tax exemptions per client request	
Flagg,Nancy A.	Executive Director	22 Aug 2023	Indirect Tax Consulting	Inventory and prioritize open tax items and assign next steps	
Flagg,Nancy A.	Executive Director	22 Aug 2023	Indirect Tax Consulting	Reply to M. Kandallu (Kirkland) request for update on Brown Rudnick information requests	
Wayne,Eric Keith	Senior Manager	22 Aug 2023	Indirect Tax Consulting	South Carolina EY state desk reply to related to imposition of South Carolina use tax on crypto mining rigs	
Flagg,Nancy A.	Executive Director	23 Aug 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open items including diligence request list, South Carolina sales tax. EY Attendees: K. Gatt, N. Flagg	

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Name	Title	Transaction Date	Project Category	Description	
Flagg,Nancy A.	Executive Director	23 Aug 2023	Indirect Tax Consulting	Send Kirkland team (M. Kandallu and A. Sexton) J. Morgan's (Celsius) spreadsheet in advance of call to walk through information requests and responses next week	
Gatt,Katie	Senior Manager	23 Aug 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open items including diligence request list, South Carolina sales tax. EY Attendees: K. Gatt, N. Flagg	
Bowden,Jamie	Executive Director	24 Aug 2023	Indirect Tax Consulting	File Texas Franchise Tax Report revised affiliate list and public information report.	
Flagg,Nancy A.	Executive Director	28 Aug 2023	Indirect Tax Consulting	Review and send EY South Carolina state desk information on sales and use tax to J. Morgan (Celsius)	
Flagg,Nancy A.	Executive Director	28 Aug 2023	Indirect Tax Consulting	Arrange EY Georgia state desk update call with J. Morgan (Celsius) per J, Morgan request	
Flagg,Nancy A.	Executive Director	28 Aug 2023	Indirect Tax Consulting	Call to discuss Brown Rudnick diligence information request and reply with Client (L. Koren, J. Morgan), Kirkland (A. Sexton, M. Kandallu) EY attendees: N. Flagg, K. Gatt.	
Flagg,Nancy A.	Executive Director	28 Aug 2023	Indirect Tax Consulting	Call with EY Georgia sales and use tax state desk (G. Kotarchiyev) and Celsius team (J. Morgan and L. Koren) to discuss tax implications of potential asset transfer into Georgia per Georgia High Tech tax exemption. EY attendees: N. Flagg, G. Kotarchiyev	
Gatt,Katie	Senior Manager	28 Aug 2023	Indirect Tax Consulting	Call to discuss Brown Rudnick diligence information request and reply with Client (L. Koren, J. Morgan), Kirkland (A. Sexton, M. Kandallu) EY attendees: N. Flagg, K. Gatt.	
Kotarchiyev,Georgiy S.	Senior Manager	28 Aug 2023	Indirect Tax Consulting	Call with EY Georgia sales and use tax state desk (G. Kotarchiyev) and Celsius team (J. Morgan and L. Koren) to discuss tax implications of potential asset transfer into Georgia per Georgia High Tech tax exemption. EY attendees: N. Flagg, G. Kotarchiyev	
Bowden,Jamie	Executive Director	29 Aug 2023	Indirect Tax Consulting	Follow-up on nexus start date for purposes of Texas Franchise Tax Report	
Flagg,Nancy A.	Executive Director	29 Aug 2023	Indirect Tax Consulting	Weekly tax call to discuss restructuring transactions and US and UK tax consequences. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg. EY - IL tax and compliance team - M. Flashner, O. Wasserman, Y. Shwartz, A. Chenchinski, M. Edri. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan.	

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Name	Title	Transaction Date	Project Category	Description	
Bowden,Jamie	Executive Director	30 Aug 2023	Indirect Tax Consulting	Confirm nexus start date and respond to Texas Account Maintenance	
Flagg,Nancy A.	Executive Director	30 Aug 2023	Indirect Tax Consulting	Finalize Tax Year End 12-31-2022 Request For Prompt Determination letter and send to Kirkland for review	
Flagg,Nancy A.	Executive Director	30 Aug 2023	Indirect Tax Consulting	Tax Year End 12-31-2022 income tax return information exchange with EY team (E. Harvey and E. Sapir) regarding Request For Prompt Determination draft cover letter	
Gatt,Katie	Senior Manager	30 Aug 2023	Indirect Tax Consulting	Call with client (J. Morgan, L. Koren) to discuss open tax items, including diligence request list response, request for prompt determination	
Gatt,Katie	Senior Manager	30 Aug 2023	Indirect Tax Consulting	Prepare state sales tax matrix for taxability of assets in states based on state desk responses and related authority	
Flagg,Nancy A.	Executive Director	31 Aug 2023	Indirect Tax Consulting	Review J. Morgan (Celsius) responses for Brown Rudnick indirect tax request	
Flagg,Nancy A.	Executive Director	03 Sep 2023	Indirect Tax Consulting	Email to J. Morgan (Celsius) to review and confirm file alignment with diligence responses	
Flagg,Nancy A.	Executive Director	03 Sep 2023	Indirect Tax Consulting	Organize and send client (J. Morgan) information for diligence request response to Kirkland & Ellis (M. Kandallu)	
Flagg,Nancy A.	Executive Director	03 Sep 2023	Indirect Tax Consulting	Provide Pennsylvania use tax information to M. Kandallu (Kirkland & Ellis) for submission to Pennsylvania subject to J. Morgan (Celsius) review and approval and response to additional questions	
Flagg,Nancy A.	Executive Director	03 Sep 2023	Indirect Tax Consulting	Respond to M. Kandallu (Kirkland & Ellis) Pennsylvania claim question	
Flagg,Nancy A.	Executive Director	05 Sep 2023	Indirect Tax Consulting	Review and inventory active Pennsylvania tax claims on bankruptcy docket	
Flagg,Nancy A.	Executive Director	05 Sep 2023	Indirect Tax Consulting	Send email to Celsius (J. Morgan and L. Koren) to recommend requesting updated tax claims list from Stretto	
Flagg,Nancy A.	Executive Director	05 Sep 2023	Indirect Tax Consulting	Weekly tax call to discuss tax compliance update, use tax open inquiries, and transaction reporting. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg, K. Gatt. EY IL tax and compliance team - M. Flashner, O. Wasserman, A. Chenchinski. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan.	

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Name	Title	Transaction Date	Project Category	Description	
Gatt,Katie	Senior Manager	05 Sep 2023	Indirect Tax Consulting	Weekly tax call to discuss tax compliance update, use tax open inquiries, and transaction reporting. EY US tax team - L. Harvey, J. Hill, E. Sapir, N. Flagg, K. Gatt. EY IL tax and compliance team - M. Flashner, O. Wasserman, A. Chenchinski. K&E US and UK - A. Sexton, M. Kandallu, A. Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Koren, J. Morgan.	
Bowden,Jamie	Executive Director	06 Sep 2023	Indirect Tax Consulting	Call with client (L. Koren, J. Morgan) re open tax issues, Texas franchise tax report updates with Texas state desk J. Bowden and Pennsylvania pre-petition claim liability with Pennsylvania state desk P. Buonaguro. EY Attendees: K. Gatt, N. Flagg, P. Buonaguro, J. Bowden	
Bowden,Jamie	Executive Director	06 Sep 2023	Indirect Tax Consulting	EY Texas state desk follow-up with Texas account maintenance re status	
Buonaguro,Paul	Senior Manager	06 Sep 2023	Indirect Tax Consulting	Call with client (L. Koren, J. Morgan) re open tax issues, Texas franchise tax report updates with Texas state desk J. Bowden and Pennsylvania pre-petition claim liability with Pennsylvania state desk P. Buonaguro. EY Attendees: , N. Flagg, P. Buonaguro, J. Bowden	
Buonaguro,Paul	Senior Manager	06 Sep 2023	Indirect Tax Consulting	Internal EY call to discuss Pennsylvania sales tax payment of post-petition claims. P. Buonaguro, J. Litwinowicz.	
Buonaguro,Paul	Senior Manager	06 Sep 2023	Indirect Tax Consulting	Review Pennsylvania sales and use tax base to determine pre-vs post-petition claim amounts	
Flagg,Nancy A.	Executive Director	06 Sep 2023	Indirect Tax Consulting	Call with client (L. Koren, J. Morgan) re open tax issues, Texas franchise tax report updates with Texas state desk J. Bowden and Pennsylvania pre-petition claim liability with Pennsylvania state desk P. Buonaguro. EY Attendees: , N. Flagg, P. Buonaguro, J. Bowden	
Flagg,Nancy A.	Executive Director	06 Sep 2023	Indirect Tax Consulting	Call with client (L. Koren, J. Morgan) to discuss open tax claims and resolution next steps. EY Attendees: , N. Flagg	
Flagg,Nancy A.	Executive Director	06 Sep 2023	Indirect Tax Consulting	Email EY Texas state desk J. Bowden and Pennsylvania state desk P. Buonaguro advance information to prepare for call with client (J. Morgan)	
Flagg,Nancy A.	Executive Director	06 Sep 2023	Indirect Tax Consulting	Request updated tax claims list from Alvarez & Marsal	

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Name	Title	Transaction Date	Project Category	Description	
Flagg,Nancy A.	Executive Director	06 Sep 2023	Indirect Tax Consulting	Update to Kirkland & Ellis tax team (A. Sexton and M. Kandallu) on tax diligence questions extended by Brown Rudnick	
Gatt,Katie	Senior Manager	06 Sep 2023	Indirect Tax Consulting	Call with client (L. Koren, J. Morgan) re open tax issues, Texas franchise tax report updates with Texas state desk J. Bowden and Pennsylvania pre-petition claim liability with Pennsylvania state desk P. Buonaguro. EY Attendees: , N. Flagg, P. Buonaguro, J. Bowden	
Gatt,Katie	Senior Manager	06 Sep 2023	Indirect Tax Consulting	Call with client (L. Koren, J. Morgan) to discuss open tax claims and resolution next steps. EY Attendees: , N. Flagg	
Litwinowicz,James M.	Manager	06 Sep 2023	Indirect Tax Consulting	Internal EY call to discuss Pennsylvania sales tax payment of post-petition claims. P. Buonaguro, J. Litwinowicz.	
Flagg,Nancy A.	Executive Director	07 Sep 2023	Indirect Tax Consulting	Open state and local tax items update with K. Gatt (EY) and prioritize next steps	
Buonaguro,Paul	Senior Manager	08 Sep 2023	Indirect Tax Consulting	Call with client (L. Koren, J. Morgan), Kirkland (M. Kandallu, A. Sexton) to discuss Pennsylvania claim resolution, email response to Brown Rudnick. Attendees: , N. Flagg, P. Buonaguro, K. Gatt.	
Buonaguro,Paul	Senior Manager	08 Sep 2023	Indirect Tax Consulting	Research Pennsylvania sales and use tax question per client (J. Morgan)	
Flagg,Nancy A.	Executive Director	08 Sep 2023	Indirect Tax Consulting	Call with client (L. Koren, J. Morgan), Kirkland (M. Kandallu,) to discuss Pennsylvania claim resolution, email response to Brown Rudnick. Attendees: , N. Flagg, P. Buonaguro	
Flagg,Nancy A.	Executive Director	08 Sep 2023	Indirect Tax Consulting	Update and finalize diligence response on tax questions to Brown Rudnick and send to M. Kandallu (Kirkland & Ellis) for transmittal to Brown Rudnick	
Gatt,Katie	Senior Manager	08 Sep 2023	Indirect Tax Consulting	Call with client (L. Koren, J. Morgan), Kirkland (M. Kandallu, A. Sexton) to discuss Pennsylvania claim resolution, email response to Brown Rudnick. Attendees: , N. Flagg, P. Buonaguro, K. Gatt.	
Flagg,Nancy A.	Executive Director	11 Sep 2023	Indirect Tax Consulting	Provide indirect tax information to EY tax provision team	
Buonaguro,Paul	Senior Manager	12 Sep 2023	Indirect Tax Consulting	Review Pennsylvania sales and use tax returns prepared by client (J. Morgan)	
Bowden,Jamie	Executive Director	13 Sep 2023	Indirect Tax Consulting	EY Texas desk call Texas Comptroller to confirm documents processed and email client (J. Morgan) re outstanding issues	

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Name	Title	Transaction Date	Project Category	Description	
Buonaguro,Paul	Senior Manager	13 Sep 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open tax items, including Pennsylvania exposure and procedure to submit requested returns. EY attendees: , N. Flagg, P. Buonaguro, K. Gatt.	
Flagg,Nancy A.	Executive Director	13 Sep 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open tax items, including Pennsylvania exposure and procedure to submit requested returns. EY attendees: , N. Flagg, P. Buonaguro, K. Gatt.	
Flagg,Nancy A.	Executive Director	13 Sep 2023	Indirect Tax Consulting	Review and compile client (J. Morgan) updated information on Pennsylvania pre- and post-petition liabilities for sales and use tax and reply with questions to clarify the post-petition components	
Flagg,Nancy A.	Executive Director	13 Sep 2023	Indirect Tax Consulting	Review EY Texas state desk (J. Bowden) email on Texas Franchise update and amounts due and email Kirkland & Ellis tax team for confirmation to pay these Texas liabilities	
Gatt,Katie	Senior Manager	13 Sep 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open tax items, including Pennsylvania exposure and procedure to submit requested returns. EY attendees: , N. Flagg, P. Buonaguro, K. Gatt.	
Buonaguro,Paul	Senior Manager	14 Sep 2023	Indirect Tax Consulting	Review Pennsylvania pre- and post-petition sales and use tax returns provided by client (J. Morgan)	
Flagg,Nancy A.	Executive Director	14 Sep 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss indirect 2022 accruals (i.e., sales and use tax and property tax) EY attendees: , N. Flagg, A. Steger, K. Gatt.	
Flagg,Nancy A.	Executive Director	14 Sep 2023	Indirect Tax Consulting	join tax portion of audit provision call with EY team and Celsius team: J. Morgan and J. Fan	
Gatt,Katie	Senior Manager	14 Sep 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss indirect 2022 accruals (i.e., sales and use tax and property tax) EY attendees: , N. Flagg, K. Gatt, A. Steger.	
Flagg,Nancy A.	Executive Director	18 Sep 2023	Indirect Tax Consulting	Draft and send Pennsylvania pre and post-petition open item tax summary to Kirkland & Ellis tax team	
Flagg,Nancy A.	Executive Director	18 Sep 2023	Indirect Tax Consulting	Internal EY call to discuss FAS5 accrual. EY Attendees: , J. Hill, N. Flagg, K. Gatt.	
Flagg,Nancy A.	Executive Director	18 Sep 2023	Indirect Tax Consulting	Prepare update on open state and local issues for discussion with client.	
Gatt,Katie	Senior Manager	18 Sep 2023	Indirect Tax Consulting	Internal EY call to discuss FAS5 accrual. EY Attendees: , J. Hill, N. Flagg, K. Gatt.	

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Name	Title	Transaction Date	Project Category	Description	
Buonaguro,Paul	Senior Manager	19 Sep 2023	Indirect Tax Consulting	Call with client (J.Morgan) to discuss New York sales and use tax payment amount and payment process. EY attendees: N. Flagg, P. Buonaguro	
Buonaguro,Paul	Senior Manager	19 Sep 2023	Indirect Tax Consulting	Review calculation of New York post-petition sales tax liability provided by client (J. Morgan)	
Flagg,Nancy A.	Executive Director	19 Sep 2023	Indirect Tax Consulting	Call with client (J.Morgan) to discuss New York sales and use tax payment amount and payment process. EY attendees: N. Flagg, P. Buonaguro	
Flagg,Nancy A.	Executive Director	19 Sep 2023	Indirect Tax Consulting	FAS5 tax accrual call with EY (J. Hill, A. Steger, K. Gatt, N. Flagg, T. Hayes), Celsius (J. Morgan) and Fahrenheit (J. Block, D. Mendes)	
Flagg,Nancy A.	Executive Director	19 Sep 2023	Indirect Tax Consulting	Tax accrual follow-up call from client (J. Morgan)	
Flagg,Nancy A.	Executive Director	19 Sep 2023	Indirect Tax Consulting	Weekly tax call to discuss transfer of coins between jurisdictions and the US federal income tax impact of intended transfers. Celsius; L. Koren and J. Morgan. Kirkland: A. Sexton, M. Kandallu, and A. Walker. Anderson: Z. Wyatt, H. Griffiths, and D. Seymour. EY: L. Harvey, J. Hill, M. Flashner, N. Flagg, O. Wasserman, Y. Shwartz, and E. Sapir	
Bowden,Jamie	Executive Director	20 Sep 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open tax issues, including Texas franchise tax report resolution status, New York sales tax payment status, Pennsylvania post-petition payment status, purchase of Texas facility. EY Attendees: , N. Flagg, P. Buonaguro, J. Bowden, K. Gatt.	
Bowden,Jamie	Executive Director	20 Sep 2023	Indirect Tax Consulting	EY Texas state desk follow-up with Texas Comptroller account maintenance to determine status on statement of account and nexus entities	
Buonaguro,Paul	Senior Manager	20 Sep 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open tax issues, including Texas franchise tax report resolution status, New York sales tax payment status, Pennsylvania post-petition payment status, purchase of Texas facility. EY Attendees: , N. Flagg, P. Buonaguro, J. Bowden, K. Gatt.	
Buonaguro,Paul	Senior Manager	20 Sep 2023	Indirect Tax Consulting	Review New York sales tax payment calculation and status to prepare for client call.	

State and Local Tax Service

Name	Title	Transaction Date	Project Category	Description	
Flagg,Nancy A.	Executive Director	20 Sep 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open tax issues, including Texas franchise tax report resolution status, New York sales tax payment status, Pennsylvania post-petition payment status, purchase of Texas facility. EY Attendees: , N. Flagg, P. Buonaguro, J. Bowden, K. Gatt.	
Flagg,Nancy A.	Executive Director	20 Sep 2023	Indirect Tax Consulting	Review tax claims list from R, Allison (A&M) and comment to Celsius team (J. Morgan and L. Koren) and set call time to discuss	
Gatt,Katie	Senior Manager	20 Sep 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open tax issues, including Texas franchise tax report resolution status, New York sales tax payment status, Pennsylvania post-petition payment status, purchase of Texas facility. EY Attendees: , N. Flagg, P. Buonaguro, J. Bowden, K. Gatt.	
Buonaguro,Paul	Senior Manager	25 Sep 2023	Indirect Tax Consulting	Review Pennsylvania post-petition sales tax liability calculation and payment status	
Flagg,Nancy A.	Executive Director	25 Sep 2023	Indirect Tax Consulting	Provide update to Kirkland & Ellis (M. Kandallu) on Pennsylvania post-petition payment issues	
Flagg,Nancy A.	Executive Director	26 Sep 2023	Indirect Tax Consulting	Call with client (J. Morgan and L. Koren) to discuss tax claim status review and next steps	
Flagg,Nancy A.	Executive Director	26 Sep 2023	Indirect Tax Consulting	Draft Pennsylvania pre- and post-petition sales and use tax status email for Kirkland & Ellis to transmit to Pennsylvania and send to client (J. Morgan and L. Koren) for review	
Flagg,Nancy A.	Executive Director	26 Sep 2023	Indirect Tax Consulting	Finalize Pennsylvania sales and use tax email per client (J. Morgan) review and comments and send to Kirkland & Ellis (M. Kandallu) for transmittal to Pennsylvania	
Flagg,Nancy A.	Executive Director	26 Sep 2023	Indirect Tax Consulting	Review updated claims list from Alvarez & Marsal (R. Allison) and update EY tax claim summary file for discussion with client (J. Morgan and L. Koren)	
Flagg,Nancy A.	Executive Director	26 Sep 2023	Indirect Tax Consulting	Weekly tax call to discuss transfer of coins between jurisdictions and the US federal income tax impact of intended transfers. Celsius; L. Koren and J. Morgan. Kirkland: A. Sexton, M. Kandallu, and A. Walker. Anderson: Z. Wyatt, H. Griffiths, and D. Seymour. EY: L. Harvey, J. Hill, M. Flashner, N. Flagg, O. Wasserman, Y. Shwartz, and E. Sapir.	

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Name	Title	Transaction Date	Project Category	Description	
Buonaguro,Paul	Senior Manager	27 Sep 2023	Indirect Tax Consulting	Call with client (J. Morgan, L. Koren) to discuss open tax items, including status of Pennsylvania sales tax liability calculation, transfer tax, etc. EY attendees: N. Flagg, , P. Buonaguro, K. Gatt.	
Flagg,Nancy A.	Executive Director	27 Sep 2023	Indirect Tax Consulting	Call with client (J. Morgan, L. Koren) to discuss open tax items, including status of Pennsylvania sales tax liability calculation, transfer tax, etc. EY attendees: N. Flagg, , P. Buonaguro, K. Gatt.	
Flagg,Nancy A.	Executive Director	27 Sep 2023	Indirect Tax Consulting	Tax claim status email and questions to Alvarez & Marsal (R. Allison)	
Gatt,Katie	Senior Manager	27 Sep 2023	Indirect Tax Consulting	Call with client (J. Morgan, L. Koren) to discuss open tax items, including status of Pennsylvania sales tax liability calculation, transfer tax, etc. EY attendees: N. Flagg, , P. Buonaguro, K. Gatt.	
Bowden,Jamie	Executive Director	28 Sep 2023	Indirect Tax Consulting	EY Texas state desk follow-up with Texas Comptroller account maintenance and send account balances to client (J. Morgan)	
Flagg,Nancy A.	Executive Director	28 Sep 2023	Indirect Tax Consulting	Schedule out original vs revised Pennsylvania information to prepare a tax diligence response update to Brown Rudnick	
Bowden,Jamie	Executive Director	29 Sep 2023	Indirect Tax Consulting	EY Texas state desk question on interest and review of payment statements	
Flagg,Nancy A.	Executive Director	29 Sep 2023	Indirect Tax Consulting	Return client (J. Morgan) call and send Texas Franchise payment email to client (J. Morgan)	
Flagg,Nancy A.	Executive Director	02 Oct 2023	Indirect Tax Consulting	Draft and send update on Brown Rudnick diligence question to M. Kandallu (Kirkland & Ellis) for transmittal to Brown Rudnick	
Flagg,Nancy A.	Executive Director	02 Oct 2023	Indirect Tax Consulting	Email reply to R. Allison (Alvarez & Marsal) on tax claim reconciliation process status	
Flagg,Nancy A.	Executive Director	02 Oct 2023	Indirect Tax Consulting	Finalize Request For Prompt Determination letter and send to J. Morgan (Celsius) to input final details	
Flagg,Nancy A.	Executive Director	02 Oct 2023	Indirect Tax Consulting	Review J. Morgan (Celsius) email on Pennsylvania payment and reply	
Flagg,Nancy A.	Executive Director	02 Oct 2023	Indirect Tax Consulting	Revise and resend email to J. Morgan (Celsius) without attachments	
Flagg,Nancy A.	Executive Director	03 Oct 2023	Indirect Tax Consulting	Call to discuss tax return filing procedure questions. EY: N. Flagg, K. Gatt, E. Sapir, E. Harvey, M. Flashner, and O. Wasserman. Celsius: J. Morgan	

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Name	Title	Transaction Date	Project Category	Description	
Gatt,Katie	Senior Manager	03 Oct 2023	Indirect Tax Consulting	Call to discuss tax return filing procedure questions. EY: N. Flagg, K. Gatt, E. Sapir, E. Harvey, M. Flashner, and O. Wasserman. Celsius: J. Morgan	
Flagg,Nancy A.	Executive Director	03 Oct 2023	Indirect Tax Consulting	Request For Prompt Determination deployment call with - EY: M. Flashner, O. Wasserman, L. Harvey, E. Sapir, K. Gatt, N. Flagg and Celsius: J. Morgan	
Gatt,Katie	Senior Manager	03 Oct 2023	Indirect Tax Consulting	Request For Prompt Determination deployment call with - EY: M. Flashner, O. Wasserman, L. Harvey, E. Sapir, K. Gatt, N. Flagg and Celsius: J. Morgan	
Flagg,Nancy A.	Executive Director	03 Oct 2023	Indirect Tax Consulting	Update tax claim per Alvarez & Marsal updates for claim nos. 23004,23635, 23637, 23639 and 31845	
Flagg,Nancy A.	Executive Director	03 Oct 2023	Indirect Tax Consulting	Weekly tax call to discuss potential losses and reporting in 2022. Kirkland: A. Sexton and M. Kandallu. Celsius: J. Morgan and L. Koren. Andersen: D. Seymour and S. Shears. EY: E. Sapir, M. Flashner, K. Gatt, N. Flagg, and L. Harvey.	
Gatt,Katie	Senior Manager	03 Oct 2023	Indirect Tax Consulting	Weekly tax call to discuss potential losses and reporting in 2022. Kirkland: A. Sexton and M. Kandallu. Celsius: J. Morgan and L. Koren. Andersen: D. Seymour and S. Shears. EY: E. Sapir, M. Flashner, K. Gatt, N. Flagg, and L. Harvey.	
Gatt,Katie	Senior Manager	04 Oct 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open items, including request for prompt determination addresses, Pennsylvania payment status. EY attendees: K. Gatt, P. Buonaguro	
Buonaguro,Paul	Senior Manager	04 Oct 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open items, including request for prompt determination addresses, Pennsylvania payment status. EY attendees: K. Gatt, P. Buonaguro	
Buonaguro,Paul	Senior Manager	04 Oct 2023	Indirect Tax Consulting	Review Pennsylvania payment status emails to prepare for call with client (J. Morgan)	
Flagg,Nancy A.	Executive Director	05 Oct 2023	Indirect Tax Consulting	Confirm decision with L. Harvey (EY) to not deploy Request For Prompt Determination for current tax returns	
Flagg,Nancy A.	Executive Director	06 Oct 2023	Indirect Tax Consulting	Follow-up with A. Sexton and M. Kandallu (Kirkland & Ellis) on Request For Prompt Determination for state tax returns	
Flagg,Nancy A.	Executive Director	07 Oct 2023	Indirect Tax Consulting	Email with M. Flashner (EY) and EY team regarding Request For Prompt Determination disclosures on current tax returns	

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Name	Title	Transaction Date	Project Category	Description	
Flagg,Nancy A.	Executive Director	09 Oct 2023	Indirect Tax Consulting	Internal EY call to discuss open indirect tax items, including Pennsylvania pre-petition use and state income tax returns, request for prompt determination status. Attendees: N. Flagg,	
Gatt,Katie	Senior Manager	09 Oct 2023	Indirect Tax Consulting	Internal EY call to discuss open indirect tax items, including Pennsylvania pre-petition use and state income tax returns, request for prompt determination status. Attendees: N. Flagg,	
Flagg,Nancy A.	Executive Director	09 Oct 2023	Indirect Tax Consulting	Review M. Kandallu (Kirkland & Ellis) email draft on additional Brown Rudnick diligence response and comment	
Gatt,Katie	Senior Manager	10 Oct 2023	Indirect Tax Consulting	Weekly tax call to discuss status of US federal income tax return filings and intercompany account update. Kirkland: M. Kandallu and A. Sexton. Andersen: H. Griffiths and D. Seymour. EY: E. Sapir, J. Hill, E. Harvey, K. Gatt, Y. Shwartz, and M. Flashner.	
Buonaguro,Paul	Senior Manager	11 Oct 2023	Indirect Tax Consulting	Call with Client (J. Morgan) to discuss open indirect tax items, including M. Kandallu request for Pennsylvania post-petition return copy, return status. EY Attendees: , N. Flagg, P. Buonaguro	
Flagg,Nancy A.	Executive Director	11 Oct 2023	Indirect Tax Consulting	Call with Client (J. Morgan) to discuss open indirect tax items, including M. Kandallu request for Pennsylvania post-petition return copy, return status. EY Attendees: , N. Flagg, P. Buonaguro	
Gatt,Katie	Senior Manager	11 Oct 2023	Indirect Tax Consulting	Call with Client (J. Morgan) to discuss open indirect tax items, including M. Kandallu request for Pennsylvania post-petition return copy, return status. EY Attendees: , N. Flagg, P. Buonaguro	
Flagg,Nancy A.	Executive Director	11 Oct 2023	Indirect Tax Consulting	provide M. Kandallu (Kirkland & Ellis) with Pennsylvania May 2023 use tax return information for claim resolution discussion with Pennsylvania	
Flagg,Nancy A.	Executive Director	12 Oct 2023	Indirect Tax Consulting	Email exchanges with J. Morgan (Celsius) regarding Pennsylvania sales and use tax information requests	
Flagg,Nancy A.	Executive Director	13 Oct 2023	Indirect Tax Consulting	Align tax claim call with Alvarez and Marsal team per J. Morgan (Celsius) request	
Gatt,Katie	Senior Manager	13 Oct 2023	Indirect Tax Consulting	Compile August 2023 fee statement detail	
Flagg,Nancy A.	Executive Director	13 Oct 2023	Indirect Tax Consulting	Request Texas franchise tax payment documentation from J. Morgan (Celsius) to provide to Texas for Comptroller office resolution	

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Name	Title	Transaction Date	Project Category	Description	
Flagg,Nancy A.	Executive Director	15 Oct 2023	Indirect Tax Consulting	Follow-up with EY Texas state desk Jamie Bowden on payment confirmation requested by Texas	
Flagg,Nancy A.	Executive Director	15 Oct 2023	Indirect Tax Consulting	Request Texas tax payment information from J. Morgan (Celsius) for Texas Franchise Tax resolution	
Flagg,Nancy A.	Executive Director	16 Oct 2023	Indirect Tax Consulting	Call with Client to discuss Celsius claims status. Attendees: E. Li (EY), N. Flagg (EY), K. Gatt (EY), J. Morgan (Celsius)	
Gatt,Katie	Senior Manager	16 Oct 2023	Indirect Tax Consulting	Call with Client to discuss Celsius claims status. Attendees: E. Li (EY), N. Flagg (EY), K. Gatt (EY), J. Morgan (Celsius)	
Li,Eric	Staff/Assistant	16 Oct 2023	Indirect Tax Consulting	Call with Client to discuss Celsius claims status. Attendees: E. Li (EY), N. Flagg (EY), K. Gatt (EY), J. Morgan (Celsius)	
Bowden,Jamie	Executive Director	16 Oct 2023	Indirect Tax Consulting	EY Texas state desk review of Texas tax account status and email Attorney General	
Flagg,Nancy A.	Executive Director	16 Oct 2023	Indirect Tax Consulting	Internal EY call to discuss Celsius tax claims tracker to prepare for call with client. Attendees: E. Li, N. Flagg, K. Gatt	
Gatt,Katie	Senior Manager	16 Oct 2023	Indirect Tax Consulting	Internal EY call to discuss Celsius tax claims tracker to prepare for call with client. Attendees: E. Li, N. Flagg, K. Gatt	
Li,Eric	Staff/Assistant	16 Oct 2023	Indirect Tax Consulting	Internal EY call to discuss Celsius tax claims tracker to prepare for call with client. Attendees: E. Li, N. Flagg, K. Gatt	
Flagg,Nancy A.	Executive Director	16 Oct 2023	Indirect Tax Consulting	prepare and send tax claim follow-up email to Kirkland & Ellis team with tax claim content details	
Li,Eric	Staff/Assistant	16 Oct 2023	Indirect Tax Consulting	Review Celsius tax claims tracker, prepare for call with client (J. Morgan)	
Flagg,Nancy A.	Executive Director	16 Oct 2023	Indirect Tax Consulting	Review M. Kandallu (Kirkland & Ellis) email draft to Pennsylvania regarding recommended steps for tax claim resolution and comment	
Flagg,Nancy A.	Executive Director	16 Oct 2023	Indirect Tax Consulting	Update J. Morgan (Celsius) that the Texas Franchise tax issue has been confirmed as resolved and additional documentation is not required	
Flagg,Nancy A.	Executive Director	17 Oct 2023	Indirect Tax Consulting	Update tax claim log and send to the following teams in advance of call to walk through the claim details: Alvarez and Marsal, Celsius, EY	

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Name	Title	Transaction Date	Project Category	Description	
Gatt,Katie	Senior Manager	17 Oct 2023	Indirect Tax Consulting	Weekly call to discuss open tax workstreams. EY - J. Hill, E. Sapir, Y. Shwartz, K. Gatt. Celsius - J. Morgan. K&E - A. Sexton, M. Kandallu. Andersen - D. Seymour, S. Shears, H. Griffiths.	
Flagg,Nancy A.	Executive Director	18 Oct 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open tax issues, including tax claims resolution status, Texas sales tax considerations. EY attendees: K. Gatt, N. Flagg	
Gatt,Katie	Senior Manager	18 Oct 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open tax issues, including tax claims resolution status, Texas sales tax considerations. EY attendees: K. Gatt, N. Flagg	
Flagg,Nancy A.	Executive Director	18 Oct 2023	Indirect Tax Consulting	Email to R. Allison (Alvarez & Marsal) regarding tax claim call details	
Bowden,Jamie	Executive Director	18 Oct 2023	Indirect Tax Consulting	EY Texas state desk review of email re Texas franchise tax claim and confirm resolution status	
Epperson,Carina Mai	Staff/Assistant	18 Oct 2023	Indirect Tax Consulting	Internal EY call to discuss New Jersey tax claims analysis, review New Jersey Corporate Income tax returns and filing profile versus tax claimed. Attendees: C. Epperson, , N. Flagg	
Flagg,Nancy A.	Executive Director	18 Oct 2023	Indirect Tax Consulting	Internal EY call to discuss New Jersey tax claims analysis, review New Jersey Corporate Income tax returns and filing profile versus tax claimed. Attendees: C. Epperson, , N. Flagg	
Gatt,Katie	Senior Manager	18 Oct 2023	Indirect Tax Consulting	Internal EY call to discuss New Jersey tax claims analysis, review New Jersey Corporate Income tax returns and filing profile versus tax claimed. Attendees: C. Epperson, , N. Flagg	
Flagg,Nancy A.	Executive Director	19 Oct 2023	Indirect Tax Consulting	Internal EY call to discuss New Jersey tax claims per (New Jersey Division of Taxation) and next steps. Attendees: C. Epperson, , N. Flagg	
Gatt,Katie	Senior Manager	19 Oct 2023	Indirect Tax Consulting	Internal EY call to discuss New Jersey tax claims per (New Jersey Division of Taxation) and next steps. Attendees: C. Epperson, , N. Flagg	
Epperson,Carina Mai	Staff/Assistant	19 Oct 2023	Indirect Tax Consulting	Internal EY call to discuss New Jersey tax claims per M. Butt (New Jersey Division of Taxation) and next steps. Attendees: C. Epperson, , N. Flagg	
Flagg,Nancy A.	Executive Director	19 Oct 2023	Indirect Tax Consulting	Review M. Kandallu (Kirkland & Ellis) email drafts on tax claims for Pennsylvania, Texas and IRS and comment	

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Name	Title	Transaction Date	Project Category	Description	
Epperson,Carina Mai	Staff/Assistant	20 Oct 2023	Indirect Tax Consulting	Call New Jersey Department of Taxation (M. Butt) to inquire re basis of tax claims	
Flagg,Nancy A.	Executive Director	20 Oct 2023	Indirect Tax Consulting	Email to EY income tax compliance team to request copies of 2020, 2021 and 2022 return trackers	
Flagg,Nancy A.	Executive Director	20 Oct 2023	Indirect Tax Consulting	Internal call to discuss indirect taxes and transaction adjustment for SEC filings. J. Hill, A. Steger, N. Flagg, K. Gatt, L. Harvey	
Gatt,Katie	Senior Manager	20 Oct 2023	Indirect Tax Consulting	Internal call to discuss indirect taxes and transaction adjustment for SEC filings. J. Hill, A. Steger, N. Flagg, K. Gatt, L. Harvey	
Flagg,Nancy A.	Executive Director	20 Oct 2023	Indirect Tax Consulting	Request to EY income tax compliance team for copy of 2022 IRS return per Kirkland & Ellis request to provide for their IRS discussions	
Flagg,Nancy A.	Executive Director	20 Oct 2023	Indirect Tax Consulting	Request to J. Morgan (Celsius) to confirm New York use tax filing and payment dates	
Flagg,Nancy A.	Executive Director	20 Oct 2023	Indirect Tax Consulting	Respond to A. Sexton (Kirkland & Ellis) questions on indirect tax open items	
Buonaguro,Paul	Senior Manager	20 Oct 2023	Indirect Tax Consulting	Review N. Flagg email to client (J. Morgan) re New York sales and use tax payment dates	
Flagg,Nancy A.	Executive Director	22 Oct 2023	Indirect Tax Consulting	2022 federal return copy email to K&E team for IRS claim resolution	
Flagg,Nancy A.	Executive Director	22 Oct 2023	Indirect Tax Consulting	Email to O. Wasserman (EY) for signed copy of 2022 federal return and copy of IRS efile acceptance	
Flagg,Nancy A.	Executive Director	22 Oct 2023	Indirect Tax Consulting	Income tax return copies received previously from various individuals to E. Li for filing in EY US Celsius SharePoint access site.	
Flagg,Nancy A.	Executive Director	22 Oct 2023	Indirect Tax Consulting	Review income tax return trackers from O. Wasserman (EY) and provide direction to E. Li to create refund tracker.	
Li,Eric	Staff/Assistant	23 Oct 2023	Indirect Tax Consulting	Call with Client (J. Morgan), Alvarez & Marsal (R. Allison,), Kirkland & Ellis (M. Kandallu) to discuss Celsius tax claims status and next steps. EY Attendees: E. Li, N. Flagg	
Flagg,Nancy A.	Executive Director	23 Oct 2023	Indirect Tax Consulting	Call with Client (J. Morgan), Alvarez & Marsal (R. Allison, B. Wadzita), Kirkland & Ellis (M. Kandallu) to discuss Celsius tax claims status and next steps. EY Attendees: E. Li, N. Flagg	

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Name	Title	Transaction Date	Project Category	Description	I
Li,Eric	Staff/Assistant	23 Oct 2023	Indirect Tax Consulting	Draft Celsius income tax return tracker based on control sheet received from Celsius for TY20, 21 and 22. Record Jurisdictions, filling method and status. Save returns copies to Teams and rename.	
Flagg,Nancy A.	Executive Director	23 Oct 2023	Indirect Tax Consulting	prepare for tax claim call with client and Alvarez & Marsal	
Flagg,Nancy A.	Executive Director	23 Oct 2023	Indirect Tax Consulting	Reply to M. Kandallu (Kirkland & Ellis) on US Customs claim next steps	
Flagg,Nancy A.	Executive Director	23 Oct 2023	Indirect Tax Consulting	Review claim no. 23639 documentation from R. Allison (Alvarez & Marsal) and reply with duplicate confirmation	
Flagg,Nancy A.	Executive Director	23 Oct 2023	Indirect Tax Consulting	Review Pennsylvania tax claim information from R. Allison (A&M) for claims no. 24352 and 24407 and reply with allowance recommendation	
Li,Eric	Staff/Assistant	23 Oct 2023	Indirect Tax Consulting	Update Celsius tax claim tracker to reflect email correspondence re resolution status, next steps	
Flagg,Nancy A.	Executive Director	23 Oct 2023	Indirect Tax Consulting	Update tax claim tracker per call notes and send to Alvarez & Marsal team	
Li,Eric	Staff/Assistant	24 Oct 2023	Indirect Tax Consulting	Check Celsius returns and record Tax liabilities, total payments and tax due (refund) amount. Check for carryforward/refund. Email N. Flagg regarding the same.	
Flagg,Nancy A.	Executive Director	24 Oct 2023	Indirect Tax Consulting	Email reply to A. Steger (EY) with third quarter tax accrual updates	
Flagg,Nancy A.	Executive Director	24 Oct 2023	Indirect Tax Consulting	Email to R. Allison (Alvarez & Marsal) to request status of claim nos. 23635 and 23637 objections	
Flagg,Nancy A.	Executive Director	24 Oct 2023	Indirect Tax Consulting	Reply to M. Hall (Celsius) to provide advance withholding tax claim details for claim resolution call	
Flagg,Nancy A.	Executive Director	24 Oct 2023	Indirect Tax Consulting	Review M. Kandallu (Kirkland & Ellis) email update on Pennsylvania claim status and provide responses to Pennsylvania attorney general questions for claim resolution	
Flagg,Nancy A.	Executive Director	24 Oct 2023	Indirect Tax Consulting	Tax return copies to E. Li (EY) for tracker and library update	
Flagg,Nancy A.	Executive Director	25 Oct 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open indirect tax items. EY Attendees: N. Flagg	
Flagg,Nancy A.	Executive Director	25 Oct 2023	Indirect Tax Consulting	Review employment tax worksheet from M. Hall (Celsius) and reply with additional information needs	
Flagg,Nancy A.	Executive Director	25 Oct 2023	Indirect Tax Consulting	Update to M. Kandallu (Kirkland & Ellis) on Alvarez & Marsal input for claims resolution	

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Name	Title	Transaction Date	Project Category	Description	
Li,Eric	Staff/Assistant	26 Oct 2023	Indirect Tax Consulting	Continue update Celsius return tracker based on emails received from N. Flagg. Save return copies to team site and rename.	
Flagg,Nancy A.	Executive Director	27 Oct 2023	Indirect Tax Consulting	Internal EY call to discuss return tracker open items and follow-up list. Attendees: E. Li, N. Flagg	
Li,Eric	Staff/Assistant	27 Oct 2023	Indirect Tax Consulting	Internal EY call to discuss return tracker open items and follow-up list. Attendees: E. Li, N. Flagg	
Flagg,Nancy A.	Executive Director	27 Oct 2023	Indirect Tax Consulting	Respond to R. Allison (Alvarez & Marsal) to request a complete active claim list including claims for which omnis have not yet been filed	
Li,Eric	Staff/Assistant	27 Oct 2023	Indirect Tax Consulting	Update Celsius return tracker efile status and carryforward/refund status	
Flagg,Nancy A.	Executive Director	30 Oct 2023	Indirect Tax Consulting	Internal EY call to discuss tax return tracker open items and follow-up list. Attendees: E. Li, N. Flagg, K. Gatt	
Gatt,Katie	Senior Manager	30 Oct 2023	Indirect Tax Consulting	Internal EY call to discuss tax return tracker open items and follow-up list. Attendees: E. Li, N. Flagg, K. Gatt	
Li,Eric	Staff/Assistant	30 Oct 2023	Indirect Tax Consulting	Internal EY call to discuss tax return tracker open items and follow-up list. Attendees: E. Li, N. Flagg, K. Gatt	
Flagg,Nancy A.	Executive Director	31 Oct 2023	Indirect Tax Consulting	Weekly call to discuss transaction update, intercompany clean-up and transaction reporting. Celsius - J. Morgan. EY - J. Hill, E. Sapir, L. Harvey, N. Flagg, K. Gatt. K&E - A. Sexton, M. Kandallu, A. Walker. Andersen - H. Griffiths, D. Seymour, Z. Wyatt. EY Israel - Y. Shwartz, A. Chenchinski, I. Hagay.	
Gatt,Katie	Senior Manager	31 Oct 2023	Indirect Tax Consulting	Weekly call to discuss transaction update, intercompany clean-up and transaction reporting. Celsius - J. Morgan. EY - J. Hill, E. Sapir, L. Harvey, N. Flagg, K. Gatt. K&E - A. Sexton, M. Kandallu, A. Walker. Andersen - H. Griffiths, D. Seymour, Z. Wyatt. EY Israel - Y. Shwartz, A. Chenchinski, I. Hagay.	
Flagg,Nancy A.	Executive Director	01 Nov 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss state tax open items, including sales tax exposures. EY Attendees: K. Gatt, N. Flagg	
Gatt,Katie	Senior Manager	01 Nov 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss state tax open items, including sales tax exposures. EY Attendees: , N. Flagg	
Flagg,Nancy A.	Executive Director	01 Nov 2023	Indirect Tax Consulting	Employment tax claim follow-up email to M. Hall (Celsius) and reply to T. Walsh (Celsius) with next steps	

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Name	Title	Transaction Date	Project Category	Description	
Flagg,Nancy A.	Executive Director	01 Nov 2023	Indirect Tax Consulting	Review US Customs claim withdrawal email and advise R. Allison (Alvarez & Marsal) of withdrawal status	
Gatt,Katie	Senior Manager	07 Nov 2023	Indirect Tax Consulting	Weekly tax call to discuss US and UK intercompany transactions and overall transaction update. Celsius: J. Morgan. EY: E. Sapir, E. Harvey, Y. Schwartz, J. Hill, K. Gatt, O. Wasserman, and A. Chenchinski. Kirkland: A. Sexton, M. Kandallu, S. Cantor. Andersen: H. Griffiths, D. Seymour, and S. Shears	
Flagg,Nancy A.	Executive Director	08 Nov 2023	Indirect Tax Consulting	Call w/ client J. Morgan to discuss open state tax items, including Texas data center exemption. EY Attendees: , N. Flagg	
Gatt,Katie	Senior Manager	08 Nov 2023	Indirect Tax Consulting	Call w/ client J. Morgan to discuss open state tax items, including Texas data center exemption. EY Attendees: , N. Flagg	
Flagg,Nancy A.	Executive Director	08 Nov 2023	Indirect Tax Consulting	Follow-up with R, Allison (Alvarez & Marsal) for a complete open tax claims list	
Flagg,Nancy A.	Executive Director	08 Nov 2023	Indirect Tax Consulting	Follow-up with T Walsh (Celsius) for employment tax claim call with Insperty	
Flagg,Nancy A.	Executive Director	08 Nov 2023	Indirect Tax Consulting	Identify EY state tax desk for Texas Data Center Exemption question, review the data center information received and set call for client with E. Corts, EY Texas desk identified for this exemption project	
Flagg,Nancy A.	Executive Director	08 Nov 2023	Indirect Tax Consulting	Meeting with J. Hill and N. Flagg (EY) and D. Mendes (Coreblock Partners) to discuss multiple matters in Texas regarding Abatements and Exemptions	
Hill,Jeff	Partner/Principal	08 Nov 2023	Indirect Tax Consulting	Meeting with J. Hill and N. Flagg (EY) and D. Mendes (Coreblock Partners) to discuss multiple matters in Texas regarding Abatements and Exemptions	
Flagg,Nancy A.	Executive Director	08 Nov 2023	Indirect Tax Consulting	Reply to M. Kandallu (Kirkland & Ellis) on status of known tax claims	
Flagg,Nancy A.	Executive Director	09 Nov 2023	Indirect Tax Consulting	Email Kirkland & Ellis team for legal structuring information on Texas site acquired from Core Scientific in support of Texas data center sales and use tax exemption application	
Epperson,Carina Mai	Staff/Assistant	09 Nov 2023	Indirect Tax Consulting	Internal EY call to discuss New Jersey tax claims per M. Butt (New Jersey Division of Taxation), including confirm claims amended. Attendees: C. Epperson, , N. Flagg,	

State and Local Tax Service

Name	Title	Transaction Date	Project Category	Description	I
Flagg,Nancy A.	Executive Director	09 Nov 2023	Indirect Tax Consulting	Internal EY call to discuss New Jersey tax claims per M. Butt (New Jersey Division of Taxation), including confirm claims amended. Attendees: C. Epperson, , N. Flagg,	
Gatt,Katie	Senior Manager	09 Nov 2023	Indirect Tax Consulting	Internal EY call to discuss New Jersey tax claims per M. Butt (New Jersey Division of Taxation), including confirm claims amended. Attendees: C. Epperson, , N. Flagg,	
Corts,Edward	Senior Manager	09 Nov 2023	Indirect Tax Consulting	EY client call with D. Mendes (Celsius management team) to discuss Texas Data Center sales and use tax exemption and the Texas Comptroller's related requirements and entity-level application process. EY attendees: J. Hill, N. Flagg, E. Corts, K. Gatt	
Flagg,Nancy A.	Executive Director	09 Nov 2023	Indirect Tax Consulting	EY client call with D. Mendes (Celsius management team) to discuss Texas Data Center sales and use tax exemption and the Texas Comptroller's related requirements and entity-level application process. EY attendees: J. Hill, N. Flagg, E. Corts, K. Gatt	
Gatt,Katie	Senior Manager	09 Nov 2023	Indirect Tax Consulting	EY client call with D. Mendes (Celsius management team) to discuss Texas Data Center sales and use tax exemption and the Texas Comptroller's related requirements and entity-level application process. EY attendees: J. Hill, N. Flagg, E. Corts, K. Gatt	
Hill,Jeff	Partner/Principal	09 Nov 2023	Indirect Tax Consulting	EY client call with D. Mendes (Celsius management team) to discuss Texas Data Center sales and use tax exemption and the Texas Comptroller's related requirements and entity-level application process. EY attendees: J. Hill, N. Flagg, E. Corts, K. Gatt	
Corts,Edward	Senior Manager	09 Nov 2023	Indirect Tax Consulting	EY internal call to provide Celsius background information and discuss Texas Comptroller's Data Center sales and use tax exemption requirements with EY Texas sales desk (E. Corts) in advance of state desk call with Celsius management to discuss data center exemption application process and transfer requirements. EY attendees: J. Hill, N. Flagg, E. Corts, and K. Gatt.	

State and Local Tax Service

Name	Title	Transaction Date	Project Category	Description	
Flagg,Nancy A.	Executive Director	09 Nov 2023	Indirect Tax Consulting	EY internal call to provide Celsius background information and discuss Texas Comptroller's Data Center sales and use tax exemption requirements with EY Texas sales desk (E. Corts) in advance of state desk call with Celsius management to discuss data center exemption application process and transfer requirements. EY attendees: J. Hill, N. Flagg, E. Corts, and K. Gatt.	
Gatt,Katie	Senior Manager	09 Nov 2023	Indirect Tax Consulting	EY internal call to provide Celsius background information and discuss Texas Comptroller's Data Center sales and use tax exemption requirements with EY Texas sales desk (E. Corts) in advance of state desk call with Celsius management to discuss data center exemption application process and transfer requirements. EY attendees: J. Hill, N. Flagg, E. Corts, and K. Gatt.	
Hill,Jeff	Partner/Principal	09 Nov 2023	Indirect Tax Consulting	EY internal call to provide Celsius background information and discuss Texas Comptroller's Data Center sales and use tax exemption requirements with EY Texas sales desk (E. Corts) in advance of state desk call with Celsius management to discuss data center exemption application process and transfer requirements. EY attendees: J. Hill, N. Flagg, E. Corts, and K. Gatt.	
Flagg,Nancy A.	Executive Director	09 Nov 2023	Indirect Tax Consulting	Follow-up with T, Walsh (Celsius) for call with Insperity to validate employment tax claims	
Flagg,Nancy A.	Executive Director	09 Nov 2023	Indirect Tax Consulting	Review additional information received for Texas data center exemption and provide to EY Texas state tax desk E. Corts in preparation for client call	
Flagg,Nancy A.	Executive Director	09 Nov 2023	Indirect Tax Consulting	Review report of Celsius plan confirmation and follow-up to determine next steps for bankruptcy tax issues	
Total					

Tax Provision

Name	Title	Transaction Date	Project Category	Description	H
Wasserman,Ofer	Senior Manager	03 Jul 2023	Tax Provision	Working with J.Morgan to work on timeline for tax provision.	1
Shwartz,Yoav	Partner/Principal	13 Jul 2023	Tax Provision	Initial review of Mining tax provision workpapers	2
Wasserman,Ofer	Senior Manager	13 Jul 2023	Tax Provision	Review 2022 Current provision for Mining	1
Wasserman,Ofer	Senior Manager	16 Jul 2023	Tax Provision	Review provision file for Celsius Mining	0
Shwartz,Yoav	Partner/Principal	17 Jul 2023	Tax Provision	Call with EY and Company to discuss Mining tax provision procedures. EY - Y. Shwartz, M. Tuchinsky. Company - L. Koren.	1
Tuchinsky,Maria	Senior Manager	17 Jul 2023	Tax Provision	Call with EY and Company to discuss Mining tax provision procedures. EY - Y. Shwartz, M. Tuchinsky. Company - L. Koren.	1
Wasserman,Ofer	Senior Manager	17 Jul 2023	Tax Provision	Review deferred tax asset and liability schedule for Celsius Mining 2022	3
Wasserman,Ofer	Senior Manager	17 Jul 2023	Tax Provision	Review 2021 tax provision for Celsius Mining	0
Shwartz,Yoav	Partner/Principal	18 Jul 2023	Tax Provision	Review EY-US' comments on Mining provision and provide follow up comments	2
Tuchinsky,Maria	Senior Manager	18 Jul 2023	Tax Provision	Provision - review of provision and consolidation of comments across teams	0
Shwartz,Yoav	Partner/Principal	19 Jul 2023	Tax Provision	Call to discuss our initial observations of the mining business Income tax provision workpapers for 2022, 2021, and 2020.. EY Attendees: A. Steger, J. Hill, A. Chenchinski, Y. Shwartz, M. Flashner, O. Wasserman, M. Edri, S. Riley. Other Attendees: L. Koren (Celsius) and J. Morgan (Celsius)	1
Shwartz,Yoav	Partner/Principal	19 Jul 2023	Tax Provision	Review of specific items in Mining provision, such as limitations on the deductibility of interest, bonus depreciation, cancellation of debt implications, limitations on comp' and benefits expenses for public companies.	3
Shwartz,Yoav	Partner/Principal	19 Jul 2023	Tax Provision	Review initial Form 4562 for Mining	2
Wasserman,Ofer	Senior Manager	19 Jul 2023	Tax Provision	Review agenda for meeting with client on tax provision items	1
Woelf,Hayden	Senior	19 Jul 2023	Tax Provision	Review and reformat information in email from 17 July 2023 10.19 regarding provision and consolidation of comments across team.	1
Harvey,Elizabeth	Partner/Principal	24 Jul 2023	Tax Provision	Working session to discuss plan for mining tax provision workstream and initial US team review comments. EY: J. Hill, E. Harvey, M. Flashner, A. Chenchinski	0

Tax Provision

Name	Title	Transaction Date	Project Category	Description	H
Hill,Jeff	Partner/Principal	24 Jul 2023	Tax Provision	Working session to discuss plan for mining tax provision workstream and initial US team review comments. EY: J. Hill, E. Harvey, M. Flashner, A. Chenchinski	0
Wasserman,Ofer	Senior Manager	24 Jul 2023	Tax Provision	Working on Celsius mining 2022 provision + timeline	0
Shwartz,Yoav	Partner/Principal	26 Jul 2023	Tax Provision	Initial review of tax provision workpapers and compile an email summary to Client	2
Shwartz,Yoav	Partner/Principal	27 Jul 2023	Tax Provision	Assess separate Company tax allocation methodology	1
Shwartz,Yoav	Partner/Principal	31 Jul 2023	Tax Provision	Review of Mining valuation allowance memo and provide comments	1
Wasserman,Ofer	Senior Manager	31 Jul 2023	Tax Provision	Review tax provisions with M.Flashner	1
Boland,Gregory	Manager	10 Jul 2023	Tax Provision	Review tax adjustments of preliminary trial balance	0
Huang,Ricki	Senior	10 Jul 2023	Tax Provision	Review tax adjustments of preliminary trial balance	0
Steger,Adam Elliot	Senior Manager	13 Jul 2023	Tax Provision	Review of the Company's 2021 Mining and Mining S-1 financial statements tax provision disclosures (footnotes) and the 2021 tax provision support. Consolidated questions and tax account comments to be addressed with Celsius tax team. (transfer pricing, deferred tax assets and liabilities, state tax matters, tax sharing policies).	3
Boland,Gregory	Manager	14 Jul 2023	Tax Provision	Review mining provision considerations	0
Steger,Adam Elliot	Senior Manager	16 Jul 2023	Tax Provision	Review of the Company's 2022 Mining provision and support. Consolidated questions and tax account comments to be addressed with Celsius tax team. (transfer pricing, deferred tax assets and liabilities, state tax matters, tax sharing policies).	3
Boland,Gregory	Manager	17 Jul 2023	Tax Provision	Review mining provision considerations	0
Huang,Ricki	Senior	17 Jul 2023	Tax Provision	Prepare mining provision considerations	0
Steger,Adam Elliot	Senior Manager	18 Jul 2023	Tax Provision	Agenda preparation for 7/19/2023 meeting with Company; Call with Company (L. Koren and J Morgan) to discuss our initial observations of the mining business Income tax provision workpapers for 2022 and prior periods. EY Attendees included J. Hill, A. Steger, A. Chenchinski, Y. Shwartz, M. Flashner O. Wasserman and M. Edri; S Riley	0
Steger,Adam Elliot	Senior Manager	18 Jul 2023	Tax Provision	Prepare for meetings with EY Tax Executive leadership team to discuss the 2021 and 2022 tax provision comments for execution with the Company	0
Hill,Jeff	Partner/Principal	19 Jul 2023	Tax Provision	Meeting to discuss our initial observations of the mining business Income tax provision workpapers for 2022, 2021, and 2020.. EY Attendees: A. Steger, J. Hill and L. Koren (Celsius) and J. Morgan (Celsius),	1

Tax Provision

Name	Title	Transaction Date	Project Category	Description	H
Hill,Jeff	Partner/Principal	19 Jul 2023	Tax Provision	Meeting with Celsius to discuss tax provision work papers. EY Attendees: A. Steger, J. Hill, M. Flashner, O. Wasserman, A. Chenchinski. Other Attendees: L. Koren (Celsius), J. Morgan (Celsius), D. Block (Fahrenheit)	C
Steger,Adam Elliot	Senior Manager	19 Jul 2023	Tax Provision	Meeting to discuss our initial observations of the mining business Income tax provision workpapers for 2022, 2021, and 2020. EY Attendees: A. Steger, J. Hill and L. Koren (Celsius) and J. Morgan (Celsius),	1
Hill,Jeff	Partner/Principal	21 Jul 2023	Tax Provision	Review Celsius legacy and current year income tax provision workpapers and S-1 filings	3
Hill,Jeff	Partner/Principal	24 Jul 2023	Tax Provision	Meeting to discuss income tax provision matters EY Attendees: A. Steger, J. Hill	1
Steger,Adam Elliot	Senior Manager	24 Jul 2023	Tax Provision	Meeting to discuss income tax provision matters EY Attendees: A. Steger, J. Hill	1
Hill,Jeff	Partner/Principal	26 Jul 2023	Tax Provision	Discussion with A. Steger, J. Hill (EY) to go through client request and review agenda related to tax provision matters prior to upcoming call with client. EY Attendees:	1
Steger,Adam Elliot	Senior Manager	26 Jul 2023	Tax Provision	Discussion with A. Steger, J. Hill (EY) to go through client request and review agenda related to tax provision matters prior to upcoming call with client. EY Attendees:	1
Steger,Adam Elliot	Senior Manager	26 Jul 2023	Tax Provision	Draft valuation allowance memorandum for Celsius deferred tax asset (DTA) realizability analysis.	1
Steger,Adam Elliot	Senior Manager	26 Jul 2023	Tax Provision	Income tax provision model updates (Deferred tax inventory and rate reconciliation), financial statement adjusting journal entry (AJE) review for tax implications, information request and 2021/2022 provision comments and summary document for 7/28 working session with CEL tax.	2
Hill,Jeff	Partner/Principal	27 Jul 2023	Tax Provision	Meeting and preparation for Friday 7/28 conference call with client to discuss tax provision matters EY Attendees: A. Steger, J. Hill	C
Steger,Adam Elliot	Senior Manager	27 Jul 2023	Tax Provision	Meeting and preparation for Friday 7/28 conference call with client to discuss tax provision matters EY Attendees: A. Steger, J. Hill	C
Hill,Jeff	Partner/Principal	28 Jul 2023	Tax Provision	Conference call with Celsius to discuss tax provision workpapers, specific inquiries regarding prior and current income tax calculations and walk through client information request. EY Attendees: J. Hill, A. Steger and L. Koren (Celsius), J. Morgan (Celsius), D. Block (Fahrenheit)	1

Tax Provision

Name	Title	Transaction Date	Project Category	Description	H
Steger,Adam Elliot	Senior Manager	28 Jul 2023	Tax Provision	Conference call with Celsius to discuss tax provision workpapers, specific inquiries regarding prior and current income tax calculations and walk through client information request. EY Attendees: J. Hill, A. Steger and L. Koren (Celsius), J. Morgan (Celsius), D. Block (Fahrenheit)	1
Steger,Adam Elliot	Senior Manager	31 Jul 2023	Tax Provision	2021 EY income tax provision prep. (model enhancements and corrections)	2
Shwartz, Yoav	Partner/Principal	01 Aug 2023	Tax Provision	Review and provide comments to Mining Valuation Allowance Memo	1
Steger,Adam Elliot	Senior Manager	02 Aug 2023	Tax Provision	2021 EY income tax provision prep. (model enhancements and corrections)	1
Steger,Adam Elliot	Senior Manager	02 Aug 2023	Tax Provision	Continue to review of company draft financial disclosures (tax)	0
Boland,Gregory	Manager	03 Aug 2023	Tax Provision	Updates to Valuation Allowance (VA) Memo	0
Boland,Gregory	Manager	03 Aug 2023	Tax Provision	Update 2022 current provision tab based on trial balance received from FAAS book team	1
Boland,Gregory	Manager	03 Aug 2023	Tax Provision	Update 2022 deferred tax provision tab based on trial balance received from FAAS book team	2
Boland,Gregory	Manager	03 Aug 2023	Tax Provision	Update 2022 Cumulative basis difference tab based on trial balance received from FAAS book team	1
Boland,Gregory	Manager	03 Aug 2023	Tax Provision	Preparation of supporting data schedules to support 2022 valuation	2
Boland,Gregory	Manager	04 Aug 2023	Tax Provision	2022 Tax and Book Depreciation Updates based on final book depreciation amounts received from FAAS team	2
Hill,Jeff	Partner/Principal	04 Aug 2023	Tax Provision	Review of Company draft financial statement disclosures	0
Hill,Jeff	Partner/Principal	04 Aug 2023	Tax Provision	Meeting to discuss draft of financial statement disclosures EY Attendees: A. Steger, J. Hill	0
Steger,Adam Elliot	Senior Manager	04 Aug 2023	Tax Provision	Review of company draft financial disclosures (tax)	0
Steger,Adam Elliot	Senior Manager	04 Aug 2023	Tax Provision	Meeting to discuss draft of financial statement disclosures EY Attendees: A. Steger, J. Hill	0
Boland,Gregory	Manager	07 Aug 2023	Tax Provision	Valuation Allowance (VA) Memo: Discussing the Deferred Tax Asset (DTA) realizability EY Attendees: R. Huang, G. Boland	0
Boland,Gregory	Manager	07 Aug 2023	Tax Provision	Valuation Allowance (VA) Memo Discussion EY Attendees: R. Huang, G. Boland	0
Boland,Gregory	Manager	07 Aug 2023	Tax Provision	Meetings with A. Steger to discuss 2022 Celsius tax provision model. Executive review of the 2022 provision model and direct updates/comments to G. Boland.	1

Tax Provision

Name	Title	Transaction Date	Project Category	Description	H
Harvey,Elizabeth R.	Partner/Principal	07 Aug 2023	Tax Provision	Call to discuss treatment of intercompany loans in carve-out financial statements and mining tax provision. L. Harvey, S. Riley, J. Hill.	0
Hill,Jeff	Partner/Principal	07 Aug 2023	Tax Provision	Call to discuss treatment of intercompany loans in carve-out financial statements and mining tax provision. L. Harvey, S. Riley, J. Hill.	0
Huang,Ricki	Senior	07 Aug 2023	Tax Provision	Valuation Allowance (VA) Memo: Discussing the Deferred Tax Asset (DTA) realizability EY Attendees: R. Huang, G. Boland	0
Huang,Ricki	Senior	07 Aug 2023	Tax Provision	Valuation Allowance (VA) Memo Discussion EY Attendees: R. Huang, G. Boland	0
Huang,Ricki	Senior	07 Aug 2023	Tax Provision	Updating Valuation Allowance (VA) Memo	0
Steger,Adam Elliot	Senior Manager	07 Aug 2023	Tax Provision	Executive review of the 2022 tax provision model	1
Hill,Jeff	Partner/Principal	08 Aug 2023	Tax Provision	Review of updated 2022 tax provision model for Mining Business	0
Hill,Jeff	Partner/Principal	08 Aug 2023	Tax Provision	Follow up meeting to discuss status of open issues on 2022 tax provision. EY Attendees: A. Steger, J. Hill. Other Attendees: J. Morgan (Fahrenheit)	0
Steger,Adam Elliot	Senior Manager	08 Aug 2023	Tax Provision	Follow up meeting to discuss status of open issues on 2022 tax provision. EY Attendees: A. Steger, J. Hill. Other Attendees: J. Morgan (Fahrenheit)	0
Harvey,Elizabeth R.	Partner/Principal	09 Aug 2023	Tax Provision	Inquire regarding mining adjustments to profit and loss statement and potential impact on tax position	1
Hill,Jeff	Partner/Principal	09 Aug 2023	Tax Provision	Meeting to discuss various aspects of mining tax provision including state apportionment EY Attendees: J. Hill, A. Steger	0
Hill,Jeff	Partner/Principal	09 Aug 2023	Tax Provision	Meeting to discuss Celsius state tax apportionment methodology and other tax provision book-tax difference issues. EY attendees: J. Hill, A. Steger.	0
Steger,Adam Elliot	Senior Manager	09 Aug 2023	Tax Provision	Meeting to discuss Celsius state tax apportionment methodology and other tax provision book-tax difference issues. EY attendees: J. Hill, A. Steger.	0
Steger,Adam Elliot	Senior Manager	09 Aug 2023	Tax Provision	Meeting to discuss various aspects of mining tax provision including state apportionment EY Attendees: J. Hill, A. Steger	0
Steger,Adam Elliot	Senior Manager	11 Aug 2023	Tax Provision	Review of the FAAS adjusted journal entries for tax impacts on the 2022 provision, fluctuation to pre-adjusted journal entry Trial Balance (TB). Queries sent to EY FAAS.	1

Tax Provision

Name	Title	Transaction Date	Project Category	Description	H
Harvey,Elizabeth R.	Partner/Principal	14 Aug 2023	Tax Provision	Transfer pricing call with K&E, EY, and Celsius, and Fahrenheit to discuss transfer pricing methodology related to costs incurred by carve-out entity. EY: J. Hill, L. Harvey, Y. Schwartz, E. Gonen. K&E - A. Sexton. Celsius - L. Koren. Fahrenheit - J. Block, D. Mendes.	0
Hill,Jeff	Partner/Principal	14 Aug 2023	Tax Provision	Transfer pricing call with K&E, EY, and Celsius, and Fahrenheit to discuss transfer pricing methodology related to costs incurred by carve-out entity. EY: J. Hill, L. Harvey, Y. Schwartz, E. Gonen. K&E - A. Sexton. Celsius - L. Koren. Fahrenheit - J. Block, D. Mendes.	0
Shwartz, Yoav	Partner/Principal	14 Aug 2023	Tax Provision	Transfer pricing call with K&E, EY, and Celsius, and Fahrenheit to discuss transfer pricing methodology related to costs incurred by carve-out entity. EY: J. Hill, L. Harvey, Y. Schwartz, E. Gonen. K&E - A. Sexton. Celsius - L. Koren. Fahrenheit - J. Block, D. Mendes.	0
Steger,Adam Elliot	Senior Manager	14 Aug 2023	Tax Provision	Reviewing state apportionment data for Celsius mining tax rate	0
Steger,Adam Elliot	Senior Manager	14 Aug 2023	Tax Provision	Adjusted journal entry questions for tax purposes	0
Boland,Gregory	Manager	15 Aug 2023	Tax Provision	Processing 2021 Provision Updates based updated accrued expense support	1
Boland,Gregory	Manager	15 Aug 2023	Tax Provision	Processing 2022 Provision Updates based updated accrued expense support	1
Hill,Jeff	Partner/Principal	15 Aug 2023	Tax Provision	Review of updates to Mining company income tax provision model	1
Steger,Adam Elliot	Senior Manager	15 Aug 2023	Tax Provision	Reviewing open tax questions on the Mining 2022 Trial balance (TB)	1
Steger,Adam Elliot	Senior Manager	15 Aug 2023	Tax Provision	Prepare tax adjustment documents (prepaids, accruals, fixed assets)	0
Hill,Jeff	Partner/Principal	16 Aug 2023	Tax Provision	Follow-up meeting to discuss tax treatment (permanent or temporary Generally Accepted Accounting Principles to Tax differences and/or deductibility) of Initial Public Offering (IPO), Bankruptcy, and other transaction costs for tax years 2022 and 2023 EY Attendees: A. Steger, J. Hill	1
Hill,Jeff	Partner/Principal	16 Aug 2023	Tax Provision	Meeting to discuss tax treatment (permanent or temporary GAAP to Tax differences and/or deductibility) of IPO, Bankruptcy, and other transaction costs for tax years 2022 and 2023 with E. Harvey, A. Sargent, M. Lipman, J.Hill, and A. Steger	0
Huang,Ricki	Senior	16 Aug 2023	Tax Provision	Updating Depreciation schedule	2

Tax Provision

Name	Title	Transaction Date	Project Category	Description	H
Steger,Adam Elliot	Senior Manager	16 Aug 2023	Tax Provision	Meeting to discuss tax treatment (permanent or temporary GAAP to Tax differences and/or deductibility) of IPO, Bankruptcy, and other transaction costs for tax years 2022 and 2023 with E. Harvey, A. Sargent, M. Lipman, J.Hill, and A. Steger	C
Steger,Adam Elliot	Senior Manager	16 Aug 2023	Tax Provision	Preparation of prepaid/accrual/fixed asset tax support using FAAS documents	1
Steger,Adam Elliot	Senior Manager	16 Aug 2023	Tax Provision	Follow-up meeting to discuss tax treatment (permanent or temporary Generally Accepted Accounting Principles to Tax differences and/or deductibility) of Initial Public Offering (IPO), Bankruptcy, and other transaction costs for tax years 2022 and 2023 EY Attendees: A. Steger, J. Hill	1
Hill,Jeff	Partner/Principal	17 Aug 2023	Tax Provision	Call to discuss transfer pricing methodology and allocation of bankruptcy costs to Newco carve-out financial statements. EY - J. Hill, E. Geron, E. Gonen, B. Gandz. K&E - A. Sexton. Celsius - L. Koren. Fahrenheit - J. Block, D. Mendes, J. Fan. Brown Rudnick - N. Bouchard.	1
Shwartz, Yoav	Partner/Principal	17 Aug 2023	Tax Provision	Call to discuss transfer pricing methodology and allocation of bankruptcy costs to Newco carve-out financial statements. EY - J. Hill, E. Geron, E. Gonen, B. Gandz. K&E - A. Sexton. Celsius - L. Koren. Fahrenheit - J. Block, D. Mendes, J. Fan. Brown Rudnick - N. Bouchard.	1
Steger,Adam Elliot	Senior Manager	17 Aug 2023	Tax Provision	Draft tax footnotes for the 2022 financial statements	C
Steger,Adam Elliot	Senior Manager	17 Aug 2023	Tax Provision	Draft disclosures for the 2022 financial statements	1
Geron,Eyal	Manager	17 Aug 2023	Tax Provision	Call to discuss transfer pricing methodology and allocation of bankruptcy costs to Newco carve-out financial statements. EY - J. Hill, E. Geron, E. Gonen, B. Gandz. K&E - A. Sexton. Celsius - L. Koren. Fahrenheit - J. Block, D. Mendes, J. Fan. Brown Rudnick - N. Bouchard.	1
Gonen,Eyal	Partner/Principal	17 Aug 2023	Tax Provision	Call to discuss transfer pricing methodology and allocation of bankruptcy costs to Newco carve-out financial statements. EY - J. Hill, E. Geron, E. Gonen, B. Gandz. K&E - A. Sexton. Celsius - L. Koren. Fahrenheit - J. Block, D. Mendes, J. Fan. Brown Rudnick - N. Bouchard.	1

Tax Provision

Name	Title	Transaction Date	Project Category	Description	H
Gandz,Benjamin	Senior Manager	17 Aug 2023	Tax Provision	Call to discuss transfer pricing methodology and allocation of bankruptcy costs to Newco carve-out financial statements. EY - J. Hill, E. Geron, E. Gonen, B. Gandz. K&E - A. Sexton. Celsius - L. Koren. Fahrenheit - J. Block, D. Mendes, J. Fan. Brown Rudnick - N. Bouchard.	1
Riley,Sean	Senior Manager	18 Aug 2023	Tax Provision	Meeting to discuss prepaid/accrued expense/fixed asset adjusted journal entries and tax adjustments EY Attendees: S. Riley, K. Sun, A. Steger	0
Steger,Adam Elliot	Senior Manager	18 Aug 2023	Tax Provision	Updates to 2020 tax provision based on documents received from Celsius	1
Steger,Adam Elliot	Senior Manager	18 Aug 2023	Tax Provision	Meeting to discuss prepaid/accrued expense/fixed asset adjusted journal entries and tax adjustments EY Attendees: S. Riley, K. Sun, A. Steger	0
Sun, Kaiyang	Senior Manager	18 Aug 2023	Tax Provision	Meeting to discuss prepaid/accrued expense/fixed asset adjusted journal entries and tax adjustments EY Attendees: S. Riley, K. Sun, A. Steger	0
Steger,Adam Elliot	Senior Manager	21 Aug 2023	Tax Provision	Review of mining state apportionment methodologies to use for the provision	0
Steger,Adam Elliot	Senior Manager	22 Aug 2023	Tax Provision	Review of current Tbalance sheet for tax consequences - work through the details for book-tax differences and question for EY FAAS/Client in order to update 2021/2022 tax provisions	0
Boland,Gregory	Manager	23 Aug 2023	Tax Provision	Celsius 2021 Tax Provision M adjustments and rerun depreciation as MACRS (not bonus)	2
Boland,Gregory	Manager	23 Aug 2023	Tax Provision	Celsius 2022 Tax Provision M adjustments and rerun depreciation as modified accelerated cost recovery system (MACRS) (not bonus)	2
Boland,Gregory	Manager	23 Aug 2023	Tax Provision	Celsius 2021 Tax Provision state tax adjustments based on new state apportionment received	1
Boland,Gregory	Manager	23 Aug 2023	Tax Provision	Celsius 2022 Tax Provision state tax adjustments based on new state apportionment received	1
Steger,Adam Elliot	Senior Manager	23 Aug 2023	Tax Provision	Executive review of 2021 tax provision updates	2
Boland,Gregory	Manager	24 Aug 2023	Tax Provision	Detail review and updates to 2021 and 2022 Celsius mining tax provision	2
Boland,Gregory	Manager	24 Aug 2023	Tax Provision	Finalize 2021 and 2022 tax workbooks for A. Steger review	1
Huang,Ricki	Senior	24 Aug 2023	Tax Provision	Updating Tax provision	1

Tax Provision

Name	Title	Transaction Date	Project Category	Description	H
Steger,Adam Elliot	Senior Manager	24 Aug 2023	Tax Provision	Meeting with M. Musano, A. Steger, J. Morgan (CEL). Mining state apportionment methodologies to use for the provision	(
Steger,Adam Elliot	Senior Manager	24 Aug 2023	Tax Provision	Executive review of 2022 tax provision updates	2
Steger,Adam Elliot	Senior Manager	25 Aug 2023	Tax Provision	Updating 2020 and 2021 tax provision with final trial balance	2
Steger,Adam Elliot	Senior Manager	26 Aug 2023	Tax Provision	Review of deferred Initial Public Offering (IPO) costs, transfer pricing for 2021 and 2022 income tax provisions	(
Steger,Adam Elliot	Senior Manager	27 Aug 2023	Tax Provision	Response for EY FAAS regarding FA/Crypto impairments, Initial Public Offering (IPO) COSTS, accruals, and prepaids for 2021 and 2022 income tax provisions	(
Hayes, Taylor	Manager	28 Aug 2023	Tax Provision	Meeting to discuss impairment tracking for tax purposes EY Attendees: A. Steger, T. Hayes, S. Riley	(
Hayes, Taylor	Manager	28 Aug 2023	Tax Provision	Meeting to discuss open questions and reviewing outstanding document requests.. EY Attendees: S. Riley, A. Steger, K. Sun, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius)	(
Riley,Sean	Senior Manager	28 Aug 2023	Tax Provision	Meeting to discuss impairment tracking for tax purposes EY Attendees: A. Steger, T. Hayes, S. Riley	(
Riley,Sean	Senior Manager	28 Aug 2023	Tax Provision	Meeting to discuss open questions and reviewing outstanding document requests.. EY Attendees: S. Riley, A. Steger, K. Sun, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius)	(
Steger,Adam Elliot	Senior Manager	28 Aug 2023	Tax Provision	Meeting to discuss open questions and reviewing outstanding document requests.. EY Attendees: S. Riley, A. Steger, K. Sun, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius)	(
Steger,Adam Elliot	Senior Manager	28 Aug 2023	Tax Provision	Meeting to discuss impairment tracking for tax purposes EY Attendees: A. Steger, T. Hayes, S. Riley	(
Sun, Kaiyang	Senior Manager	28 Aug 2023	Tax Provision	Meeting to discuss open questions and reviewing outstanding document requests.. EY Attendees: S. Riley, A. Steger, K. Sun, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius)	(
Gandz,Benjamin	Senior Manager	29 Aug 2023	Tax Provision	Review of allocation keys and underlying assumptions for Mining financials. Attendees - E.Geron (EY Israel), B.Gandz (EY Israel), A.Sussman (EY)	(
Geron,Eyal	Manager	29 Aug 2023	Tax Provision	Review of allocation keys and underlying assumptions for Mining financials. Attendees - E.Geron (EY Israel), B.Gandz (EY Israel), A.Sussman (EY)	(

Tax Provision

Name	Title	Transaction Date	Project Category	Description	H
Sussman,Adam	Senior	29 Aug 2023	Tax Provision	Review of allocation keys and underlying assumptions for Mining financials. Attendees - E.Geron (EY Israel), B.Gandz (EY Israel), A.Sussman (EY)	(
Steger,Adam Elliot	Senior Manager	29 Aug 2023	Tax Provision	Finalization of income tax provision for 2020 to 2022 before executive walkthrough and client walkthrough	
Boland,Gregory	Manager	30 Aug 2023	Tax Provision	Meeting with A Steger, J. Hill and G Boland to analyze the updated draft tax provision model for the mining business for the periods ending December 31, 2020, 2021 and 2022	2
Boland,Gregory	Manager	30 Aug 2023	Tax Provision	Question list for A. Steger on the 2021 and 2022 tax provisions	(
Hill,Jeff	Partner/Principal	30 Aug 2023	Tax Provision	Meeting to discuss Mining specific work to support the financials. Attendees - E.Gonen (EY Israel), E.Geron (EY Israel), B.Gandz (EY Israel), Y. Shwartz (EY Israel), J.Hill (EY US), A.Steger (EY US), G.Crough (EY US)	(
Hill,Jeff	Partner/Principal	30 Aug 2023	Tax Provision	Call regarding status of tax provision and Israel transfer pricing calcs.with J. Block (Celsius)	(
Hill,Jeff	Partner/Principal	30 Aug 2023	Tax Provision	Meeting with A Steger, J. Hill and G Boland to analyze the updated draft tax provision model for the mining business for the periods ending December 31, 2020, 2021 and 2022	2
Gonen,Eyal	Partner/Principal	30 Aug 2023	Tax Provision	Reviewing the financials related to Mining's operations	1
Geron,Eyal	Manager	30 Aug 2023	Tax Provision	Reviewing the financials related to Mining's operations	2
Gandz,Benjamin	Senior Manager	30 Aug 2023	Tax Provision	Reviewing the financials related to Mining's operations	2
Crough,Greg	Executive Director	30 Aug 2023	Tax Provision	Meeting to discuss Mining specific work to support the financials. Attendees - E.Gonen (EY Israel), E.Geron (EY Israel), B.Gandz (EY Israel), Y. Shwartz (EY Israel), J.Hill (EY US), A.Steger (EY US), G.Crough (EY US)	(
Gonen,Eyal	Partner/Principal	30 Aug 2023	Tax Provision	Meeting to discuss Mining specific work to support the financials. Attendees - E.Gonen (EY Israel), E.Geron (EY Israel), B.Gandz (EY Israel), Y. Shwartz (EY Israel), J.Hill (EY US), A.Steger (EY US), G.Crough (EY US)	(
Geron,Eyal	Manager	30 Aug 2023	Tax Provision	Meeting to discuss Mining specific work to support the financials. Attendees - E.Gonen (EY Israel), E.Geron (EY Israel), B.Gandz (EY Israel), Y. Shwartz (EY Israel), J.Hill (EY US), A.Steger (EY US), G.Crough (EY US)	(
Gandz,Benjamin	Senior Manager	30 Aug 2023	Tax Provision	Meeting to discuss Mining specific work to support the financials. Attendees - E.Gonen (EY Israel), E.Geron (EY Israel), B.Gandz (EY Israel), Y. Shwartz (EY Israel), J.Hill (EY US), A.Steger (EY US), G.Crough (EY US)	(

Tax Provision

Name	Title	Transaction Date	Project Category	Description	H
Shwartz, Yoav	Partner/Principal	30 Aug 2023	Tax Provision	Meeting to discuss Mining specific work to support the financials. Attendees - E.Gonen (EY Israel), E.Geron (EY Israel), B.Gandz (EY Israel), Y. Shwartz (EY Israel), J.Hill (EY US), A.Steger (EY US), G.Crough (EY US)	0
Steger,Adam Elliot	Senior Manager	30 Aug 2023	Tax Provision	Meeting with A Steger, J. Hill and G Boland to analyze the updated draft tax provision model for the mining business for the periods ending December 31, 2020, 2021 and 2022	2
Steger,Adam Elliot	Senior Manager	30 Aug 2023	Tax Provision	Updates to income tax provision following executive review	0
Steger,Adam Elliot	Senior Manager	30 Aug 2023	Tax Provision	Meeting to discuss Mining specific work to support the financials. Attendees - E.Gonen (EY Israel), E.Geron (EY Israel), B.Gandz (EY Israel), Y. Shwartz (EY Israel), J.Hill (EY US), A.Steger (EY US), G.Crough (EY US)	0
Gandz,Benjamin	Senior Manager	31 Aug 2023	Tax Provision	Drafting Executive Summary for mining	5
Hill,Jeff	Partner/Principal	31 Aug 2023	Tax Provision	Review of transfer pricing documentation	0
Steger,Adam Elliot	Senior Manager	31 Aug 2023	Tax Provision	Review of 2020-2022 income tax provision	1
Steger,Adam Elliot	Senior Manager	31 Aug 2023	Tax Provision	Follow-ups on depreciation/fixed assets classification for tax depreciation	1
Flashner, Martin	Contractor	01 Sep 2023	Tax Provision	Internal call to discuss open items on Mining financial statements. EY - M. Flashner, O. Wasserman.	1
Flashner, Martin	Contractor	01 Sep 2023	Tax Provision	Review tax provision workpapers for Mining entity.	1
Wasserman, Ofer	Senior Manager	01 Sep 2023	Tax Provision	Internal call to discuss open items on Mining financial statements. EY - M. Flashner, O. Wasserman.	1
Wasserman, Ofer	Senior Manager	01 Sep 2023	Tax Provision	Review tax provision workpapers for Mining entity.	1
Flashner, Martin	Contractor	03 Sep 2023	Tax Provision	Working session to review updated Mining tax provision. EY - M. Flashner, O. Wasserman.	1
Gandz,Benjamin	Senior Manager	03 Sep 2023	Tax Provision	Reviewing Executive Summary. Attendees - E.Geron (EY), B.Gandz (EY), A.Sussman (EY), L.Koren (Celsius)	1
Gandz,Benjamin	Senior Manager	03 Sep 2023	Tax Provision	Reviewing amendments to Celsius Mining Executive Summary.	2
Gandz,Benjamin	Senior Manager	03 Sep 2023	Tax Provision	Meeting to discuss amendments to Celsius Mining Executive Summary. B.Gandz (EY), E.Geron (EY)	0
Geron,Eyal	Manager	03 Sep 2023	Tax Provision	Reviewing Executive Summary. Attendees - E.Geron (Eyal), B.Gandz (EY), A.Sussman (EY), L.Koren (Celsius)	1
Geron,Eyal	Manager	03 Sep 2023	Tax Provision	Meeting to discuss amendments to Celsius Mining Executive Summary. B.Gandz (EY), E.Geron (EY)	0

Tax Provision

Name	Title	Transaction Date	Project Category	Description	H
Sussman,Adam	Senior	03 Sep 2023	Tax Provision	Reviewing Executive Summary. Attendees - E.Geron (Eyal), B.Gandz (EY), A.Sussman (EY), L.Koren (Celsius)	1
Wasserman, Ofer	Senior Manager	03 Sep 2023	Tax Provision	Working session to review updated Mining tax provision. EY - M. Flashner, O. Wasserman.	
Gandz,Benjamin	Senior Manager	04 Sep 2023	Tax Provision	Reviewing and drafting amendments to Celsius Mining Executive Summary.	2
Erell,Dana	Partner/Principal	05 Sep 2023	Tax Provision	Meeting for primary review of the Mining Executive Summary. E.Gonen (EY), D.Erell (EY)	2
Gandz,Benjamin	Senior Manager	05 Sep 2023	Tax Provision	Reviewing and amending Celsius Mining Executive Summary - Day 1.	2
Gonen,Eyal	Partner/Principal	05 Sep 2023	Tax Provision	Meeting for primary review of the Mining Executive Summary. E.Gonen (EY), D.Erell (EY)	2
Hill, Jeff	Partner/Principal	05 Sep 2023	Tax Provision	Review of updated tax provision model for 2021 and 2022	1
Steger, Adam	Senior Manager	05 Sep 2023	Tax Provision	Review 2022 and 2021 income tax provisions with EY	0
Hill, Jeff	Partner/Principal	06 Sep 2023	Tax Provision	Continue to review updated tax provision model for 2021 and 2022	1
Hill, Jeff	Partner/Principal	07 Sep 2023	Tax Provision	Meeting to review internal executive income tax provision review comments EY Attendees: A. Steger, J. Hill	1
Hill, Jeff	Partner/Principal	07 Sep 2023	Tax Provision	Finalize Tax provision review of mining business for 2021 and 2022 including preparation of review comments	1
Hill, Jeff	Partner/Principal	07 Sep 2023	Tax Provision	Meeting with J. Block (Celsius) to discuss status of tax provision and transfer pricing memo	0
Steger, Adam	Senior Manager	07 Sep 2023	Tax Provision	Meeting to review internal executive income tax provision review comments EY Attendees: A. Steger, J. Hill	1
Steger, Adam	Senior Manager	07 Sep 2023	Tax Provision	Update 2022 provision for further provided transaction cost information from Lior (CEL Tax)	0
Steger, Adam	Senior Manager	07 Sep 2023	Tax Provision	Updates regarding EY executive review comments on tax provision	0
Hill, Jeff	Partner/Principal	08 Sep 2023	Tax Provision	Meeting to take EY Financial Advisory Accounting Services (FAAS) and EY Tax executive through income tax provision workbooks EY Attendees: A. Steger, J. Hill, S. Zaman, S. Riley	0
Riley, Sean	Senior Manager	08 Sep 2023	Tax Provision	Meeting to take EY Financial Advisory Accounting Services (FAAS) and EY Tax executive through income tax provision workbooks EY Attendees: A. Steger, J. Hill, S. Zaman, S. Riley	0

Tax Provision

Name	Title	Transaction Date	Project Category	Description	H
Steger, Adam	Senior Manager	08 Sep 2023	Tax Provision	Meeting to take EY Financial Advisory Accounting Services (FAAS) and EY Tax executive through income tax provision workbooks EY Attendees: A. Steger, J. Hill, S. Zaman, S. Riley	(
Zaman, Sabina	Partner/Principal	08 Sep 2023	Tax Provision	Meeting to take EY Financial Advisory Accounting Services (FAAS) and EY Tax executive through income tax provision workbooks EY Attendees: A. Steger, J. Hill, S. Zaman, S. Riley	(
Hill, Jeff	Partner/Principal	11 Sep 2023	Tax Provision	Meeting to review draft income tax provision file with Company. EY Attendees: A. Steger, J. Hill. Other Attendees: D.Mendes (Celsius)	2
Hill, Jeff	Partner/Principal	11 Sep 2023	Tax Provision	Review of e-mails from EY Indirect tax team re: Indirect tax provisions required.	(
Steger, Adam	Senior Manager	11 Sep 2023	Tax Provision	Meeting to review draft income tax provision file with Company. EY Attendees: A. Steger, J. Hill. Other Attendees: D.Mendes (Celsius)	2
Steger, Adam	Senior Manager	11 Sep 2023	Tax Provision	Address certain accruals and receivables on the trial balances per the questions posed by D. Mendes (Celsius)	(
Flashner, Martin	Contractor	11 Sep 2023	Tax Provision	Internal call to discuss mining activity sales tax calculation - A. Chenchinski, M. Flashner	(
Chenchinski, Amir	Partner/Principal	11 Sep 2023	Tax Provision	Internal call to discuss mining activity sales tax calculation - A. Chenchinski, M. Flashner	(
Hill, Jeff	Partner/Principal	12 Sep 2023	Tax Provision	Meeting to discuss final 2022 tax transfer pricing entries EY Attendees: A. Steger, J. Hill. Other Attendees: J. Block (Celsius), J. Morgan (Celsius), D. Mendes (Celsius), L. Koren (Celsius)	(
Steger, Adam	Senior Manager	12 Sep 2023	Tax Provision	Meeting to discuss final tax journal entries , EY Attendees: A. Steger, K. Zimmer, K. Sun	(
Steger, Adam	Senior Manager	12 Sep 2023	Tax Provision	Meeting to discuss final 2022 tax transfer pricing entries EY Attendees: A. Steger, J. Hill. Other Attendees: J. Block (Celsius), J. Morgan (Celsius), D. Mendes (Celsius), L. Koren (Celsius)	(
Steger, Adam	Senior Manager	12 Sep 2023	Tax Provision	Review tax entries and update provisions	(
Sun, Kaiyang	Senior Manager	12 Sep 2023	Tax Provision	Meeting to discuss final tax journal entries , EY Attendees: A. Steger, K. Zimmer, K. Sun	(
Zimmer, Kristin	Manager	12 Sep 2023	Tax Provision	Meeting to discuss final tax journal entries , EY Attendees: A. Steger, K. Zimmer, K. Sun	(

Tax Provision

Name	Title	Transaction Date	Project Category	Description	H
Hayes, Taylor	Manager	13 Sep 2023	Tax Provision	Meeting to inquire about certain balances in the general ledger to appropriately record adjusting journal entries for income tax and indirect tax with EY Financial Advisory Accounting Services (FAAS) team and company EY Attendees: A. Steger, K. Sun, S. Riley, K. Zimmer, T. Hayes. Other Attendees: J. Block, P. Pandey (Celsius)	1
Hill, Jeff	Partner/Principal	13 Sep 2023	Tax Provision	Meeting to catch up on multiple emails from Celsius regarding FAS 5 (indirect tax accruals) and transfer pricing with EY Attendees: A. Steger, J. Hill	0
Hill, Jeff	Partner/Principal	13 Sep 2023	Tax Provision	Meeting to review the updated valuation allowance memorandum for 2022 with A Steger (EY) and J. Hill (EY) EY Attendees: A. Steger, J. Hill	0
Hill, Jeff	Partner/Principal	13 Sep 2023	Tax Provision	Review of updated valuation allowance memo	0
Riley, Sean	Senior Manager	13 Sep 2023	Tax Provision	Meeting to inquire about certain balances in the general ledger to appropriately record adjusting journal entries for income tax and indirect tax with EY Financial Advisory Accounting Services (FAAS) team and company EY Attendees: A. Steger, K. Sun, S. Riley, K. Zimmer, T. Hayes. Other Attendees: J. Block, P. Pandey (Celsius)	1
Steger, Adam	Senior Manager	13 Sep 2023	Tax Provision	Meeting to inquire about certain balances in the general ledger to appropriately record adjusting journal entries for income tax and indirect tax with EY Financial Advisory Accounting Services (FAAS) team and company EY Attendees: A. Steger, K. Sun, S. Riley, K. Zimmer, T. Hayes. Other Attendees: J. Block, P. Pandey (Celsius)	1
Steger, Adam	Senior Manager	13 Sep 2023	Tax Provision	Meeting to catch up on multiple emails from Celsius regarding FAS 5 (indirect tax accruals) and transfer pricing with EY Attendees: A. Steger, J. Hill	0
Steger, Adam	Senior Manager	13 Sep 2023	Tax Provision	Meeting to review the updated valuation allowance memorandum for 2022 with A Steger (EY) and J. Hill (EY) EY Attendees: A. Steger, J. Hill	0
Steger, Adam	Senior Manager	13 Sep 2023	Tax Provision	Draft of sales and use tax accrual to share with Celsius team for review and discussion	1
Sun, Kaiyang	Senior Manager	13 Sep 2023	Tax Provision	Meeting to inquire about certain balances in the general ledger to appropriately record adjusting journal entries for income tax and indirect tax with EY Financial Advisory Accounting Services (FAAS) team and company EY Attendees: A. Steger, K. Sun, S. Riley, K. Zimmer, T. Hayes. Other Attendees: J. Block, P. Pandey (Celsius)	1

Tax Provision

Name	Title	Transaction Date	Project Category	Description	H
Zimmer, Kristin	Manager	13 Sep 2023	Tax Provision	Meeting to inquire about certain balances in the general ledger to appropriately record adjusting journal entries for income tax and indirect tax with EY Financial Advisory Accounting Services (FAAS) team and company EY Attendees: A. Steger, K. Sun, S. Riley, K. Zimmer, T. Hayes. Other Attendees: J. Block, P. Pandey (Celsius)	1
Gandz, Benjamin	Senior Manager	14 Sep 2023	Tax Provision	Reviewing and amending Celsius Mining Executive Summary - Day 2.	0
Hayes, Taylor	Manager	14 Sep 2023	Tax Provision	Meeting to discuss finalization of the 2022 sales and use tax accruals and the finalization of the 2022 financial statements . EY Attendees: A. Steger, T. Hayes, S. Riley, K. Sun. Other Attendees: J. Morgan (Celsius), D. Block (Fahrenheit), P. Pandey (Celsius), J. Fan (Celsius), J. Block (Celsius)	0
Hill, Jeff	Partner/Principal	14 Sep 2023	Tax Provision	Meeting to perform final review of the income tax provision files (2020-2022) and financial statements EY Attendees: A. Steger, J. Hill	2
Riley, Sean	Senior Manager	14 Sep 2023	Tax Provision	Meeting to discuss finalization of the 2022 sales and use tax accruals and the finalization of the 2022 financial statements . EY Attendees: A. Steger, T. Hayes, S. Riley, K. Sun. Other Attendees: J. Morgan (Celsius), D. Block (Fahrenheit), P. Pandey (Celsius), J. Fan (Celsius), J. Block (Celsius)	0
Steger, Adam	Senior Manager	14 Sep 2023	Tax Provision	Meeting to perform final review of the income tax provision files (2020-2022) and financial statements EY Attendees: A. Steger, J. Hill	2
Steger, Adam	Senior Manager	14 Sep 2023	Tax Provision	Meeting to discuss finalization of the 2022 sales and use tax accruals and the finalization of the 2022 financial statements . EY Attendees: A. Steger, T. Hayes, S. Riley, K. Sun. Other Attendees: J. Morgan (Celsius), D. Block (Fahrenheit), P. Pandey (Celsius), J. Fan (Celsius), J. Block (Celsius)	0
Steger, Adam	Senior Manager	14 Sep 2023	Tax Provision	Update the 2022 income tax provision and disclosures for the final trial balances	1
Sun, Kaiyang	Senior Manager	14 Sep 2023	Tax Provision	Meeting to discuss finalization of the 2022 sales and use tax accruals and the finalization of the 2022 financial statements . EY Attendees: A. Steger, T. Hayes, S. Riley, K. Sun. Other Attendees: J. Morgan (Celsius), D. Block (Fahrenheit), P. Pandey (Celsius), J. Fan (Celsius), J. Block (Celsius)	0

Tax Provision

Name	Title	Transaction Date	Project Category	Description	H
Hill, Jeff	Partner/Principal	18 Sep 2023	Tax Provision	Meeting to discuss Q1/Q2 2023 property and sales and use tax accruals necessary for the interim periods (additional accruals from 2022 Year End (YE)). EY Attendees: A. Steger, J. Hill. Other Attendees: D. Mendes (Celsius)	C
Steger, Adam	Senior Manager	18 Sep 2023	Tax Provision	Meeting to discuss Q1/Q2 2023 property and sales and use tax accruals necessary for the interim periods (additional accruals from 2022 Year End (YE)). EY Attendees: A. Steger, J. Hill. Other Attendees: D. Mendes (Celsius)	C
Steger, Adam	Senior Manager	18 Sep 2023	Tax Provision	Meeting to discuss finalization of 2022 income tax provision and Q1/Q2 tax accruals. A. Steger (EY) and D. Mendes (Celsius). EY Attendees: A. Steger. Other Attendees: dan@blockcorepartners.com	C
Steger, Adam	Senior Manager	18 Sep 2023	Tax Provision	Assist with the revisions to the Q1/Q2 income tax provision workpapers, assisted EY FAAS with break-out of sales and use tax accrual by mining location for auditor	3
Hill, Jeff	Partner/Principal	19 Sep 2023	Tax Provision	Meeting to finalize Sales and Use Tax and Property tax accruals Q1/Q2 2023 EY Attendees: A. Steger, J. Hill. Other Attendees: J. Morgan (Celsius) D. Mendes (Celsius), J. Block (Celsius)	C
Hill, Jeff	Partner/Principal	19 Sep 2023	Tax Provision	Meeting to discuss income tax provision accruals for Q1 and Q2 2023 with EY Attendees: A. Steger, J. Hill	C
Steger, Adam	Senior Manager	19 Sep 2023	Tax Provision	Meeting to finalize Sales and Use Tax and Property tax accruals Q1/Q2 2023 EY Attendees: A. Steger, J. Hill. Other Attendees: J. Morgan (Celsius) D. Mendes (Celsius), J. Block (Celsius)	C
Steger, Adam	Senior Manager	19 Sep 2023	Tax Provision	Meeting to discuss income tax provision accruals for Q1 and Q2 2023 with EY Attendees: A. Steger, J. Hill	C
Steger, Adam	Senior Manager	19 Sep 2023	Tax Provision	Review 2023 income tax and indirect tax accrual	C
Steger, Adam	Senior Manager	19 Sep 2023	Tax Provision	Income tax for interim Q1/Q2 2023 provided to Celsius tax, coordination of the indirect tax accruals with Celsius and EY FAAS teams	C
Hayes, Taylor	Manager	20 Sep 2023	Tax Provision	Meeting to discuss Q1/Q2 2023 sales and use tax accrual workbook and updates from P. Pandey (Celsius), J. Fan (Celsius), J. Morgan (Celsius). EY Attendees: A. Steger, P. Yoo, S. Riley, T. Hayes	C

Tax Provision

Name	Title	Transaction Date	Project Category	Description	H
Hill, Jeff	Partner/Principal	20 Sep 2023	Tax Provision	Meeting to discuss income tax provision and indirect tax accruals required for interim periods between EY/Celsius Tax. EY Attendees: A. Steger, J. Hill. Other Attendees: L. Koren (Celsius), J. Morgan (Celsius)	C
Hill, Jeff	Partner/Principal	20 Sep 2023	Tax Provision	Review of updated income tax provision file for 2023 Q1 and Q2	P
Riley, Sean	Senior Manager	20 Sep 2023	Tax Provision	Meeting to discuss Q1/Q2 2023 sales and use tax accrual workbook and updates from P. Pandey (Celsius), J. Fan (Celsius), J. Morgan (Celsius). EY Attendees: A. Steger, P. Yoo, S. Riley, T. Hayes	C
Steger, Adam	Senior Manager	20 Sep 2023	Tax Provision	Meeting to discuss Q1/Q2 2023 sales and use tax accrual workbook and updates from P. Pandey (Celsius), J. Fan (Celsius), J. Morgan (Celsius). EY Attendees: A. Steger, P. Yoo, S. Riley, T. Hayes	C
Steger, Adam	Senior Manager	20 Sep 2023	Tax Provision	Meeting to discuss income tax provision and indirect tax accruals required for interim periods between EY/Celsius Tax. EY Attendees: A. Steger, J. Hill. Other Attendees: L. Koren (Celsius), J. Morgan (Celsius)	C
Steger, Adam	Senior Manager	20 Sep 2023	Tax Provision	Advise EY FAAS on Bankruptcy/Restructuring related disclosures relative transfer pricing allocations, follow-ups with Celsius Tax and EY FAAS on getting remaining data needed for Q1/Q2 indirect tax accruals	C
Steger, Adam	Senior Manager	24 Sep 2023	Tax Provision	Prepare 2022 and 2023 comparative income tax provision workpapers	C
Steger, Adam	Senior Manager	24 Sep 2023	Tax Provision	Provide details for the 2022 gain/loss on disposal of Fixed Assets to Celsius tax	C
Hill, Jeff	Partner/Principal	26 Sep 2023	Tax Provision	Meeting to discuss the timing of recording the valuation allowance for the 2022 quarterly tax provisions EY Attendees: A. Steger, J. Hill	C
Steger, Adam	Senior Manager	26 Sep 2023	Tax Provision	Meeting to discuss the timing of recording the valuation allowance for the 2022 quarterly tax provisions EY Attendees: A. Steger, J. Hill	C
Steger, Adam	Senior Manager	26 Sep 2023	Tax Provision	Review of Digital Asset Impairment & Losses on disposals of Digital assets (2022)	C
Steger, Adam	Senior Manager	26 Sep 2023	Tax Provision	Gather support to advise O. Wasserman (EY Israel) on Impairment and digital asset losses (2022) for tax purposes	C
Steger, Adam	Senior Manager	26 Sep 2023	Tax Provision	Draft detailed responses to RSM (auditor) questions on Celsius's income tax provisions from 2021 and 2022	P

Tax Provision

Name	Title	Transaction Date	Project Category	Description	H
Hayes, Taylor	Manager	27 Sep 2023	Tax Provision	Meeting to determine timing of 2022 valuation allowance against Deferred Tax Assets (DTAs) based on fact pattern of the Company in the first 6 months of 2022. EY Attendees: A. Steger, J. Hill, S. Riley, T. Hayes. Other Attendees: J. Fan (Celsius)	C
Hill, Jeff	Partner/Principal	27 Sep 2023	Tax Provision	Meeting to determine timing of 2022 valuation allowance against deferred tax assets (DTAs) based on fact pattern of the Company in the first 6 months of 2022. EY Attendees: A. Steger, J. Hill, S. Riley, T. Hayes. Other Attendees: J. Fan (Celsius)	C
Hill, Jeff	Partner/Principal	27 Sep 2023	Tax Provision	Meeting to talk through proposed replies to RSM questions on the 2020 -2022 income tax provisions. EY Attendees: A. Steger, J. Hill. Other Attendees: J. Block (Celsius), D. Mendes (Celsius)	C
Hill, Jeff	Partner/Principal	27 Sep 2023	Tax Provision	Meeting to review the questions from RSM regarding their initial review of the income tax provisions (2020-2022) EY Attendees: A. Steger, J. Hill	C
Riley, Sean	Senior Manager	27 Sep 2023	Tax Provision	Meeting to determine timing of 2022 valuation allowance against deferred tax assets (DTAs) based on fact pattern of the Company in the first 6 months of 2022. EY Attendees: A. Steger, J. Hill, S. Riley, T. Hayes. Other Attendees: J. Fan (Celsius)	C
Steger, Adam	Senior Manager	27 Sep 2023	Tax Provision	Meeting to determine timing of 2022 valuation allowance against deferred tax assets (DTAs) based on fact pattern of the Company in the first 6 months of 2022. EY Attendees: A. Steger, J. Hill, S. Riley, T. Hayes. Other Attendees: J. Fan (Celsius)	C
Steger, Adam	Senior Manager	27 Sep 2023	Tax Provision	Meeting to talk through proposed replies to RSM questions on the 2020 -2022 income tax provisions. EY Attendees: A. Steger, J. Hill. Other Attendees: J. Block (Celsius), D. Mendes (Celsius)	C
Steger, Adam	Senior Manager	27 Sep 2023	Tax Provision	Meeting to review the questions from RSM regarding their initial review of the income tax provisions (2020-2022) EY Attendees: A. Steger, J. Hill	C
Steger, Adam	Senior Manager	28 Sep 2023	Tax Provision	Preparation of Q1/Q2 2022 to Q1/Q2 2023 income tax provision flux and workbook. Update of the 6 month financial statement income tax footnotes and disclosures.	I

Tax Provision

Name	Title	Transaction Date	Project Category	Description	H
Hill, Jeff	Partner/Principal	29 Sep 2023	Tax Provision	Meeting to discuss the summary schedules prepared regarding the valuation allowance for the 2022 /2023 quarterly tax provisions A. Steger and J. Hill (EY) EY Attendees: A. Steger, J. Hill	(
Steger, Adam	Senior Manager	29 Sep 2023	Tax Provision	Meeting to discuss the summary schedules prepared regarding the valuation allowance for the 2022 /2023 quarterly tax provisions A. Steger and J. Hill (EY) EY Attendees: A. Steger, J. Hill	(
Steger, Adam E.	Senior Manager	02 Oct 2023	Tax Provision	Finalize the Q1/Q2 income tax provisions for tax years 2022 and 2023 to Celsius after sign-off from EY tax executive	1
Steger, Adam E.	Senior Manager	03 Oct 2023	Tax Provision	Review Q2/Q2 2022/2023 write-up for Celsius to book	(
Steger, Adam E.	Senior Manager	04 Oct 2023	Tax Provision	Assist EY Financial Advisory Accounting Services (FAAS) with 2022 Q4 correcting journal entries to prevent double counting of the Q2 income tax entries	(
Steger, Adam E.	Senior Manager	05 Oct 2023	Tax Provision	Meeting to discuss 2022 US tax Liability account with J. Fan. (Celsius) P. Pandey (Celsius)	(
Steger, Adam E.	Senior Manager	08 Oct 2023	Tax Provision	Assist with updates to management discussion and analysis tax section	1
Steger, Adam E.	Senior Manager	09 Oct 2023	Tax Provision	Draft explanation for J. Morgan (Celsius) of the impaired bitcoin sold in 2021 and 2022	1
Zaman, Sabina	Partner/Principal	12 Oct 2023	Tax Provision	Meeting to discuss the tax implications on Celsius pro forma EY Attendees: B. Eo, Y. Toh, A. Steger,D. Horn. C. Lin, S. Riley, S. Zaman	(
Steger, Adam E.	Senior Manager	12 Oct 2023	Tax Provision	Meeting to discuss the tax implications on Celsius pro forma EY Attendees: B. Eo, Y. Toh, A. Steger,D. Horn. C. Lin, S. Riley, S. Zaman	(
Eo, Brian Y	Manager	12 Oct 2023	Tax Provision	Meeting to discuss the tax implications on Celsius pro forma EY Attendees: B. Eo, Y. Toh, A. Steger,D. Horn. C. Lin, S. Riley, S. Zaman	(
Toh, Yvonne	Manager	12 Oct 2023	Tax Provision	Meeting to discuss the tax implications on Celsius pro forma EY Attendees: B. Eo, Y. Toh, A. Steger,D. Horn. C. Lin, S. Riley, S. Zaman	(
Horn, David	Partner/Principal	12 Oct 2023	Tax Provision	Meeting to discuss the tax implications on Celsius pro forma EY Attendees: B. Eo, Y. Toh, A. Steger,D. Horn. C. Lin, S. Riley, S. Zaman	(
Lin, Caleb	Senior Manager	12 Oct 2023	Tax Provision	Meeting to discuss the tax implications on Celsius pro forma EY Attendees: B. Eo, Y. Toh, A. Steger,D. Horn. C. Lin, S. Riley, S. Zaman	(

Tax Provision

Name	Title	Transaction Date	Project Category	Description	H
Riley, Sean	Senior Manager	12 Oct 2023	Tax Provision	Meeting to discuss the tax implications on Celsius pro forma EY Attendees: B. Eo, Y. Toh, A. Steger,D. Horn. C. Lin, S. Riley, S. Zaman	0
Zaman, Sabina	Partner/Principal	12 Oct 2023	Tax Provision	Meeting to discuss the tax implications on Celsius pro forma Attendees: B. Eo, Y. Toh, A. Steger,D. Horn. C. Lin, S. Riley, S. Zaman	0
Steger, Adam E.	Senior Manager	13 Oct 2023	Tax Provision	Review proforma return and notes for disclosure updates to team	0
Steger, Adam E.	Senior Manager	20 Oct 2023	Tax Provision	Response to 2022 income tax disclosure comments from RSM	0
Steger, Adam E.	Senior Manager	24 Oct 2023	Tax Provision	Meeting to discuss Celsius Mining fixed asset tax basis rollforward for purposes of finalizing tax liability upon sale of assets to Fahrenheit EY Attendees: J. Hill, A. Steger	0
Hill, Jeff	Partner/Principal	24 Oct 2023	Tax Provision	Meeting to discuss Celsius Mining fixed asset tax basis rollforward for purposes of finalizing tax liability upon sale of assets to Fahrenheit EY Attendees: J. Hill, A. Steger	0
Steger, Adam E.	Senior Manager	25 Oct 2023	Tax Provision	Update income tax footnote for 2022 financial statements per discussions with RSM	0
Steger, Adam E.	Senior Manager	26 Oct 2023	Tax Provision	Meeting with D. Mendes (Blockcore) to discuss Q3 indirect income tax entries EY Attendees: A. Steger	0
Steger, Adam E.	Senior Manager	26 Oct 2023	Tax Provision	Assist tax compliance team with reconciliation of fixed asset tax basis	0
Steger, Adam E.	Senior Manager	31 Oct 2023	Tax Provision	Update Q3 interim income tax provision support, tax entries provided to the Company.	0
Steger,Adam	Senior Manager	02 Nov 2023	Tax provision support	Meeting to reconcile tax return fixed asset tax basis to the final tax provision tax basis EY Attendees: A. Steger. Other Attendees: J. Morgan (Celsius)	0
Steger,Adam	Senior Manager	04 Nov 2023	Tax provision support	Review of the 2021 and 2022 income tax provision computation and relating income tax footnote disclosure updates post audit adjustments to the trial balances.	1
Steger,Adam	Senior Manager	05 Nov 2023	Tax provision support	Continuation of review of the 2021 and 2022 income tax provision computation and relating income tax footnote disclosure updates post audit adjustments to the trial balances.	2
Wasserman,Ofer	Senior Manager	02 Nov 2023	Tax provision support	Working on calculating Celsius Mining LLC's tax basis in specific assets (tax provision for Celsius Mining LLC).	1
Flashner,Martin	Contractor	02 Nov 2023	Tax provision support	Review of calculation of Celsius Mining LLC assets tax basis (Tax provision for Celsius Mining LLC).	1

Tax Provision

Name	Title	Transaction Date	Project Category	Description	H
Wasserman,Ofer	Senior Manager	03 Nov 2023	Tax provision support	Continue working on calculation of Celsius Mining LLC assets tax basis (Tax provision for Celsius Mining LLC).	0
Flashner,Martin	Contractor	03 Nov 2023	Tax provision support	Continue reviewing the calculation of Celsius Mining LLC assets tax basis (Tax provision for Celsius Mining LLC).	2
Wasserman,Ofer	Senior Manager	04 Nov 2023	Tax provision support	Continue working on calculation of Celsius Mining LLC assets tax basis (Tax provision for Celsius Mining LLC).	2
Flashner,Martin	Contractor	04 Nov 2023	Tax provision support	Continue reviewing the calculation of Celsius Mining LLC assets tax basis (Tax provision for Celsius Mining LLC).	2
Wasserman,Ofer	Senior Manager	05 Nov 2023	Tax provision support	Continue working on calculation of Celsius Mining LLC assets tax basis (Tax provision for Celsius Mining LLC).	1
Wasserman,Ofer	Senior Manager	06 Nov 2023	Tax provision support	Continue working on calculation of Celsius Mining LLC assets tax basis (Tax provision for Celsius Mining LLC).	1
Wasserman,Ofer	Senior Manager	07 Nov 2023	Tax provision support	Continue working on calculation of Celsius Mining LLC assets tax basis (Tax provision for Celsius Mining LLC).	0
Total					29

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoav Shwartz	Partner/Principal	09 Jul 2023	External Audit Support	Reviewing deferred tax assets/liabilities in relevant financial data schedules and assessing financial statement impairments (relating to 2021 Mining FS)	1.3
Yoav Shwartz	Partner/Principal	10 Jul 2023	External Audit Support	Reviewing financial statement data in relation to interest deductions taken on related party loans	0.7
Yoav Shwartz	Partner/Principal	12 Jul 2023	External Audit Support	Review FS and audit workpapers in preparation for successor audit questions	1.5
Yoav Shwartz	Partner/Principal	14 Jul 2023	External Audit Support	Identify and provide supporting documents for 2021 financial statement	1.8
Elizabeth Harvey	Partner/Principal	20 Jul 2023	External Audit Support	Meeting to discuss critical items, risks / issues, and deadlines on the project. EY Attendees: E. Harvey, J. Hill, J. Lipschutz, S. Zaman, S. Riley, Y. Shwartz, S. Beattie	1.0
Yoav Shwartz	Partner/Principal	20 Jul 2023	External Audit Support	Meeting to discuss critical items, risks / issues, and deadlines on the project. EY Attendees: E. Harvey, J. Hill, J. Lipschutz, S. Zaman, S. Riley, Y. Shwartz, S. Beattie	1.0
Yoav Shwartz	Partner/Principal	21 Jul 2023	External Audit Support	Continue reviewing FS and audit workpapers in preparation for successor audit questions	2.7
Yoav Shwartz	Partner/Principal	27 Jul 2023	External Audit Support	Meeting to discuss project updates around audit support, status report to provide to J. Block (Celsius), timeline of deliverables, and risks/issues regarding engagement activities EY Attendees: J. Lipschutz, E. Harvey, S. Beattie, S. Riley, A. Shimoni, S. Zaman, J. Hill, Y. Shwartz	1.0
Yoav Shwartz	Partner/Principal	27 Jul 2023	External Audit Support	Examine key points in tax filing memo in connection with Mining financial statements and applied transfer pricing arrangements and memo as they relate to the 2021 restructuring and Mining specifically	2.8
Elizabeth Harvey	Partner/Principal	31 Jul 2023	External Audit Support	Meeting to get EY team aligned regarding communications with successor auditor EY Attendees: S. Zaman, S. Beattie, E. Barda, Y. Shwartz, J. Hill, E. Harvey	0.5
Yoav Shwartz	Partner/Principal	31 Jul 2023	External Audit Support	Call to get EY team aligned regarding communications with successor auditor EY Attendees: S. Zaman, S. Beattie, E. Barda, Y. Shwartz, J. Hill, E. Harvey	0.5

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Barda,Eli	Partner/Principal	01 Jul 2023	External Audit Support	Discussion with E. Barda, A. Mhana, and A. shimoni (EY) on the issue of the limits of our responsibility as predecessor and our ability to transfer the working papers to the company for the years 2020 and 2021	1.7
Mhana,Anas	Manager	01 Jul 2023	External Audit Support	Discussion with E. Barda, A. Mhana, and A. shimoni (EY) on the issue of the limits of our responsibility as predecessor and our ability to transfer the working papers to the company for the years 2020 and 2021	1.7
Shimoni,Avri	Senior Manager	01 Jul 2023	External Audit Support	Discussion with E. Barda, A. Mhana, and A. shimoni (EY) on the issue of the limits of our responsibility as predecessor and our ability to transfer the working papers to the company for the years 2020 and 2021	1.7
Barda,Eli	Partner/Principal	02 Jul 2023	External Audit Support	Review the AICPA and PCAOB standards and the firm's procedures regarding sharing working papers and Prepare them for audit / review by another accountant	1.4
Mhana,Anas	Manager	02 Jul 2023	External Audit Support	Going over the AICPA and PCAOB standards and the firm's procedures regarding sharing working papers and Prepare them for audit / review by another accountant	1.5
Mhana,Anas	Manager	03 Jul 2023	External Audit Support	Independence procedures, going over EY IL memo and independence signatures and checking my independence regarding the handling of the case	1.2
Shimoni,Avri	Senior Manager	03 Jul 2023	External Audit Support	Review the AICPA and PCAOB standards and the firm's procedures regarding sharing working papers and Prepare them for audit / review by another accountant	1.5
Barda,Eli	Partner/Principal	04 Jul 2023	External Audit Support	Independence procedures, going over EY IL memo and independence signatures and checking my independence regarding the handling of the case	0.7
Shimoni,Avri	Senior Manager	04 Jul 2023	External Audit Support	Independence procedures, going over EY IL memo and assisting Eli with independence signatures and checking my independence regarding the handling of the case	0.4
Mhana,Anas	Manager	05 Jul 2023	External Audit Support	Review of statements and agreements for sharing working papers between old / new accountants and the Company (IL70, IL74, IL75)	1.5
Barda,Eli	Partner/Principal	07 Jul 2023	External Audit Support	Detailed review of statements and agreements for sharing working papers between old / new accountants and the Company (IL70, IL74, IL75)	1.2

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Shimoni,Avri	Senior Manager	07 Jul 2023	External Audit Support	Detail review of statements and agreements for sharing working papers between old / new accountants and the Company (IL70, IL74, IL75)	2.8
Barda,Eli	Partner/Principal	10 Jul 2023	External Audit Support	Going over the Haynes review questionnaires in details and consulting with Galit Niv and the professional department regarding our possibility to answer the aforementioned questionnaires	2.1
Gust,Ryan Alexander	Senior	10 Jul 2023	External Audit Support	Initial review of payroll material	0.6
Gust,Ryan Alexander	Senior	10 Jul 2023	External Audit Support	Prepare payroll worksheet based upon material obtained	2.4
Hayes,Taylor C	Manager	10 Jul 2023	External Audit Support	Initial discussion surrounding Celsius' fixed assets and gameplan for creating 2022 roll forwards including reviewing depreciation calculations (going from Double Declining Balance (DDB) to Straight Line (SL) for mining equipment) EY Attendees: S. Riley, T. Hayes, P. Yoo	1.1
Hayes,Taylor C	Manager	10 Jul 2023	External Audit Support	Working session for fixed assets after initial review of PBCs, gameplan strategy rest of the way and begin discussion on how advance payments is tied to fixed assets. EY Attendees: P. Yoo, T. Hayes	0.6
Hayes,Taylor C	Manager	10 Jul 2023	External Audit Support	Reviewed hosting contracts entered into by Celsius for purposes of potential embedded leases (e.g., EZ Blockchain, Core Scientific, Frontier)	1.6
Hayes,Taylor C	Manager	10 Jul 2023	External Audit Support	Reviewed contracts with pool operators to understand the appropriate revenue recognition treatment under ASC 606	2.4
Hayes,Taylor C	Manager	10 Jul 2023	External Audit Support	Prepared Q1 FY22 Advance Payments Rollforward	1.2
Lindeman,Ryan Paul	Senior	10 Jul 2023	External Audit Support	Begin populating payroll data into payroll reconciliation file	1.1
Lipschutz,Jordan D	Manager	10 Jul 2023	External Audit Support	Reviewing scoping questions from E. Antipas (Celsius) regarding segregation of workstreams and in-scope activities for EY, and provided clarifications and updates via email	2.4
Lipschutz,Jordan D	Manager	10 Jul 2023	External Audit Support	Creating the project plan outline / template to be used by the client	1.1

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Riley,Sean	Senior Manager	10 Jul 2023	External Audit Support	Initial discussion surrounding Celsius' fixed assets and gameplan for creating 2022 roll forwards including reviewing depreciation calculations (going from Double Declining Balance (DDB) to Straight Line (SL) for mining equipment) EY Attendees: S. Riley, T. Hayes, P. Yoo	1.1
Riley,Sean	Senior Manager	10 Jul 2023	External Audit Support	Review of 2022 Celsius Mining Trial Balance to determine in scope areas.	1.6
Riley,Sean	Senior Manager	10 Jul 2023	External Audit Support	Meeting to work through preparation for audit readiness and technical accounting. EY Attendees: S. Riley. Other Attendees: J. Block (Celsius)	0.4
Shimoni,Avri	Senior Manager	10 Jul 2023	External Audit Support	Review the Haynes review questionnaires in details and consulting with Galit Niv and the professional department regarding our possibility to answer the aforementioned questionnaires	3.5
Sun,Kaiyang	Senior Manager	10 Jul 2023	External Audit Support	Reviewed payroll schedules to understand the payroll process	2.8
Sun,Kaiyang	Senior Manager	10 Jul 2023	External Audit Support	Reviewed debt schedules to understand the debt principal and interest accounting process	3.7
Yoo,Patrick	Senior	10 Jul 2023	External Audit Support	Initial discussion surrounding Celsius' fixed assets and gameplan for creating 2022 roll forwards including reviewing depreciation calculations (going from Double Declining Balance (DDB) to Straight Line (SL) for mining equipment) EY Attendees: S. Riley, T. Hayes, P. Yoo	1.1
Yoo,Patrick	Senior	10 Jul 2023	External Audit Support	Working session for fixed assets after initial review of Prepared By Client (PBC) documentation, gameplan strategy rest of the way and begin discussion on how advance payments is tied to fixed assets. EY Attendees: P. Yoo, T. Hayes	0.6
Yoo,Patrick	Senior	10 Jul 2023	External Audit Support	Reviewed planning documents (engagement risk assessment, statement of work, planning memo) to gain an understanding of scope of engagement, as well as to prepare for the kickoff meeting later with internal team	0.4
Yoo,Patrick	Senior	10 Jul 2023	External Audit Support	Reviewed files provided by client (trial balances, financial statements, supporting schedules) provided by Joel, Celsius, to gain an understanding of support and strategize workpaper preparation	0.6

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo,Patrick	Senior	10 Jul 2023	External Audit Support	Analyzed and prepared Q1 2022 fixed asset roll forward	2.1
Yoo,Patrick	Senior	10 Jul 2023	External Audit Support	Analyzed and prepared Q2 2022 fixed asset roll forward	2.1
Dishman,Carly	Manager	11 Jul 2023	External Audit Support	Met to work through preparation for audit readiness and technical accounting. EY Attendees: J. Lipschutz, A. Gray, C. Dishman, R. Lindeman, P. Yoo, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), K. Tang (Celsius), E. Antipas (Celsius), J. Fan (Celsius), J. Block (Celsius)	1.5
Gray,Amaya	Staff	11 Jul 2023	External Audit Support	Met to work through preparation for audit readiness and technical accounting. EY Attendees: J. Lipschutz, A. Gray, C. Dishman, R. Lindeman, P. Yoo, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), K. Tang (Celsius), E. Antipas (Celsius), J. Fan (Celsius), J. Block (Celsius)	1.5
Gray,Amaya	Staff	11 Jul 2023	External Audit Support	Meeting to conduct secondary review of milestones, deliverables, and due dates in project plan EY Attendees: A. Gray, J. Lipschutz, K. Sun	0.6
Gray,Amaya	Staff	11 Jul 2023	External Audit Support	Prepare outline to show status of perspective and reports	1.9
Gust,Ryan Alexander	Senior	11 Jul 2023	External Audit Support	Work on preparing the debt workpaper by ensuring formulas are accurate	1.3
Gust,Ryan Alexander	Senior	11 Jul 2023	External Audit Support	Work on preparing the debt workpaper by preparing the various tick marks	1.6
Gust,Ryan Alexander	Senior	11 Jul 2023	External Audit Support	Work on preparing the debt workpaper by adding the lead sheet and reconciliation tabs	2.3
Gust,Ryan Alexander	Senior	11 Jul 2023	External Audit Support	Work on preparing the payroll workpaper by setting up initial journal entries	1.5
Gust,Ryan Alexander	Senior	11 Jul 2023	External Audit Support	Work on preparing payroll by uploading data in a consolidated matter by month	1.3
Hayes,Taylor C	Manager	11 Jul 2023	External Audit Support	Met to work through preparation for audit readiness and technical accounting. EY Attendees: J. Lipschutz, A. Gray, C. Dishman, R. Lindeman, P. Yoo, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), K. Tang (Celsius), E. Antipas (Celsius), J. Fan (Celsius), J. Block (Celsius)	1.5

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hayes,Taylor C	Manager	11 Jul 2023	External Audit Support	After 1st client working session call where open items were asked, met to discuss action items and takeaways from meeting related to fixed assets/advance payments. Strategize how to incorporate into workpapers. EY Attendees: P. Yoo, T. Hayes, S. Riley	0.4
Hayes,Taylor C	Manager	11 Jul 2023	External Audit Support	Prepared Q2 FY22 Advance Payments Rollforward	0.8
Hayes,Taylor C	Manager	11 Jul 2023	External Audit Support	Prepared Q3 FY22 Advance Payments Rollforward	1.4
Hayes,Taylor C	Manager	11 Jul 2023	External Audit Support	Prepared Q4 FY22 Advance Payments Rollforward	1.3
Hayes,Taylor C	Manager	11 Jul 2023	External Audit Support	Vouched all advance payments during FY22 to the bank statement to validate Advance Payment Rollforward	2.6
Lindeman,Ryan Paul	Senior	11 Jul 2023	External Audit Support	Met to work through preparation for audit readiness and technical accounting. EY Attendees: J. Lipschutz, A. Gray, C. Dishman, R. Lindeman, P. Yoo, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), K. Tang (Celsius), E. Antipas (Celsius), J. Fan (Celsius), J. Block (Celsius)	1.5
Lindeman,Ryan Paul	Senior	11 Jul 2023	External Audit Support	Add loan data into loan file to recalculate intercompany loan amounts	2.9
Lipschutz,Jordan D	Manager	11 Jul 2023	External Audit Support	Met to work through preparation for audit readiness and technical accounting. EY Attendees: J. Lipschutz, A. Gray, C. Dishman, R. Lindeman, P. Yoo, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), K. Tang (Celsius), E. Antipas (Celsius), J. Fan (Celsius), J. Block (Celsius)	1.5
Lipschutz,Jordan D	Manager	11 Jul 2023	External Audit Support	Meeting to conduct secondary review of milestones, deliverables, and due dates in project plan EY Attendees: A. Gray, J. Lipschutz, K. Sun	0.6
Lipschutz,Jordan D	Manager	11 Jul 2023	External Audit Support	Reviewing the first draft of the project plan and made updates based on the meeting on 7/11 to discuss	2.6
Lipschutz,Jordan D	Manager	11 Jul 2023	External Audit Support	Reviewing the key takeaways and next steps that came out of the first audit readiness / technical accounting workshop with J. Block (Celsius) and shared a summary with J. Block (Celsius)	0.8

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Riley,Sean	Senior Manager	11 Jul 2023	External Audit Support	Met to work through preparation for audit readiness and technical accounting. EY Attendees: J. Lipschutz, A. Gray, C. Dishman, R. Lindeman, P. Yoo, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), K. Tang (Celsius), E. Antipas (Celsius), J. Fan (Celsius), J. Block (Celsius)	1.5
Riley,Sean	Senior Manager	11 Jul 2023	External Audit Support	After 1st client working session call where open items were asked, met to discuss action items and takeaways from meeting related to fixed assets/advance payments. Strategize how to incorporate into workpapers. EY Attendees: P. Yoo, T. Hayes, S. Riley	0.4
Riley,Sean	Senior Manager	11 Jul 2023	External Audit Support	Review of 2022 payroll support provided by the Client.	0.6
Riley,Sean	Senior Manager	11 Jul 2023	External Audit Support	Review of 2022 payroll reconciliation provided by the Client.	0.4
Riley,Sean	Senior Manager	11 Jul 2023	External Audit Support	Review of 2022 advanced payment support provided by the Client.	1.3
Riley,Sean	Senior Manager	11 Jul 2023	External Audit Support	Review of 2022 advanced payment reconciliation.	0.8
Sun,Kaiyang	Senior Manager	11 Jul 2023	External Audit Support	Meeting to conduct secondary review of milestones, deliverables, and due dates in project plan EY Attendees: A. Gray, J. Lipschutz, K. Sun	0.6
Sun,Kaiyang	Senior Manager	11 Jul 2023	External Audit Support	Reviewed payroll files and trail balances to investigate differences	3.6
Yoo,Patrick	Senior	11 Jul 2023	External Audit Support	Met to work through preparation for audit readiness and technical accounting. EY Attendees: J. Lipschutz, A. Gray, C. Dishman, R. Lindeman, P. Yoo, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), K. Tang (Celsius), E. Antipas (Celsius), J. Fan (Celsius), J. Block (Celsius)	1.5
Yoo,Patrick	Senior	11 Jul 2023	External Audit Support	After 1st client working session call where open items were asked, met to discuss action items and takeaways from meeting related to fixed assets/advance payments. Strategize how to incorporate into workpapers. EY Attendees: P. Yoo, T. Hayes, S. Riley	0.4
Yoo,Patrick	Senior	11 Jul 2023	External Audit Support	Performed recalculation of depreciation expense using straight-line instead of double-declining balance	0.6
Yoo,Patrick	Senior	11 Jul 2023	External Audit Support	Analyzed and prepared Q3 2022 fixed asset roll forward	2.1
Yoo,Patrick	Senior	11 Jul 2023	External Audit Support	Analyzed and prepared Q4 2022 fixed asset roll forward	2.1

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo,Patrick	Senior	11 Jul 2023	External Audit Support	Analyzed and prepared FY 2022 annual fixed asset roll forward	1.1
Yoo,Patrick	Senior	11 Jul 2023	External Audit Support	Vouch cash receipts for all 2022 transactions in GL #114002 prepaid expenses	2.2
Zaman,Sabina	Partner/Principal	11 Jul 2023	External Audit Support	Met to work through preparation for audit readiness and technical accounting. EY Attendees: J. Lipschutz, A. Gray, C. Dishman, R. Lindeman, P. Yoo, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), K. Tang (Celsius), E. Antipas (Celsius), J. Fan (Celsius), J. Block (Celsius)	1.5
Barda,Eli	Partner/Principal	12 Jul 2023	External Audit Support	Correspondence with J. Block (Celsius), A. Shimoni (EY) and E. Barda (EY) regarding the cooperation between EY and NewCo and the completion of necessary materials	1.0
Dishman,Carly	Manager	12 Jul 2023	External Audit Support	Meeting to discuss whether Celsius should record an impairment of its advance hosting payments to Core Scientific given Core's bankruptcy and whether Celsius may ultimately be able to benefit from this hosting arrangement in the future EY Attendees: T. Hayes, S. Riley, C. Dishman	0.3
Dishman,Carly	Manager	12 Jul 2023	External Audit Support	Review Rebel Surface Site lease to prepare lease accounting whitepaper	2.2
Dishman,Carly	Manager	12 Jul 2023	External Audit Support	Conduct research on impairment of prepaid assets	1.1
Gray,Amaya	Staff	12 Jul 2023	External Audit Support	Meeting to conduct initial review of milestones, deliverables, and due dates in project plan; EY Attendees: J. Lipschutz, A. Gray, K. Sun, S. Zaman, S. Riley	0.5
Gray,Amaya	Staff	12 Jul 2023	External Audit Support	Meeting to conduct final review of milestones, deliverables, and due dates in project plan EY Attendees: A. Gray, J. Lipschutz, S. Riley, K. Sun	0.5
Gray,Amaya	Staff	12 Jul 2023	External Audit Support	Initial pass at updating project plan prior to higher level review from EY manager	2.6
Gust,Ryan Alexander	Senior	12 Jul 2023	External Audit Support	Meeting to prepare for audit readiness, payroll, and debt matters EY Attendees: K. Sun, R. Gust, R. Lindeman, S. Riley	0.5
Gust,Ryan Alexander	Senior	12 Jul 2023	External Audit Support	Populated monthly data from the individual payroll reports	2.9

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gust,Ryan Alexander	Senior	12 Jul 2023	External Audit Support	Finalized preparation of the debt workpaper	2.8
Gust,Ryan Alexander	Senior	12 Jul 2023	External Audit Support	Draft a coordinated response to the creation and presentation of the payroll report	1.6
Hayes,Taylor C	Manager	12 Jul 2023	External Audit Support	Discussion regarding prepaid expenses schedules after initial review of PBCs, strategizing gameplan for completing workpapers, and talking about what to prepare for ahead of client call the next day. EY Attendees: P. Yoo, T. Hayes	0.4
Hayes,Taylor C	Manager	12 Jul 2023	External Audit Support	Meeting to discuss whether Celsius should record an impairment of its advance hosting payments to Core Scientific given Core's bankruptcy and whether Celsius may ultimately be able to benefit from this hosting arrangement in the future EY Attendees: T. Hayes, S. Riley, C. Dishman	0.3
Hayes,Taylor C	Manager	12 Jul 2023	External Audit Support	Reviewed Q1FY22 Fixed Asset roll forwards	1.8
Hayes,Taylor C	Manager	12 Jul 2023	External Audit Support	Reviewed Q2FY22 Fixed Asset roll forwards	1.9
Hayes,Taylor C	Manager	12 Jul 2023	External Audit Support	Reviewed Q3FY22 Fixed Asset roll forwards	1.7
Hayes,Taylor C	Manager	12 Jul 2023	External Audit Support	Reviewed Q4FY22 Fixed Asset roll forwards	1.5
Hayes,Taylor C	Manager	12 Jul 2023	External Audit Support	Reviewed Annual Fixed Asset roll forwards	1.2
Lindeman,Ryan Paul	Senior	12 Jul 2023	External Audit Support	Meeting to prepare for audit readiness, payroll, and debt matters EY Attendees: K. Sun, R. Gust, R. Lindeman, S. Riley	0.5
Lindeman,Ryan Paul	Senior	12 Jul 2023	External Audit Support	Finish adding loan data to loan file	1.1
Lindeman,Ryan Paul	Senior	12 Jul 2023	External Audit Support	Agree loan amounts to bank statements to tie out support	2.9
Lindeman,Ryan Paul	Senior	12 Jul 2023	External Audit Support	Continue populating payroll data into payroll file	3.1
Lipschutz,Jordan D	Manager	12 Jul 2023	External Audit Support	Meeting to conduct initial review of milestones, deliverables, and due dates in project plan; EY Attendees: J. Lipschutz, A. Gray, K. Sun, S. Zaman, S. Riley	0.5
Lipschutz,Jordan D	Manager	12 Jul 2023	External Audit Support	Meeting to conduct final review of milestones, deliverables, and due dates in project plan EY Attendees: A. Gray, J. Lipschutz, S. Riley, K. Sun	0.4
Lipschutz,Jordan D	Manager	12 Jul 2023	External Audit Support	Updating the project plan based on updates from EY leadership	3.4

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Lipschutz,Jordan D	Manager	12 Jul 2023	External Audit Support	Uploading the project plan to the google drive and summarized key points for Celsius via email	0.8
Lipschutz,Jordan D	Manager	12 Jul 2023	External Audit Support	Draft the agenda for the audit readiness workshop #2 with Celsius and shared via email	1.7
Mhana,Anas	Manager	12 Jul 2023	External Audit Support	Prepare letters for signature of Celsius and predecessor auditors	1.0
Riley,Sean	Senior Manager	12 Jul 2023	External Audit Support	Meeting to conduct initial review of milestones, deliverables, and due dates in project plan; EY Attendees: J. Lipschutz, A. Gray, K. Sun, S. Zaman, S. Riley	0.5
Riley,Sean	Senior Manager	12 Jul 2023	External Audit Support	Meeting to prepare for audit readiness, payroll, and debt matters EY Attendees: K. Sun, R. Gust, R. Lindeman, S. Riley	0.5
Riley,Sean	Senior Manager	12 Jul 2023	External Audit Support	Meeting to conduct final review of milestones, deliverables, and due dates in project plan EY Attendees: A. Gray, J. Lipschutz, S. Riley, K. Sun	0.5
Riley,Sean	Senior Manager	12 Jul 2023	External Audit Support	Meeting to discuss whether Celsius should record an impairment of its advance hosting payments to Core Scientific given Core's bankruptcy and whether Celsius may ultimately be able to benefit from this hosting arrangement in the future EY Attendees: T. Hayes, S. Riley, C. Dishman	0.3
Riley,Sean	Senior Manager	12 Jul 2023	External Audit Support	Review of 2022 fixed asset support provided by the Client.	1.7
Riley,Sean	Senior Manager	12 Jul 2023	External Audit Support	Review of 2022 fixed asset reconciliation provided by the Client.	1.2
Riley,Sean	Senior Manager	12 Jul 2023	External Audit Support	Review of 2022 fixed asset depreciation methodology.	0.3
Riley,Sean	Senior Manager	12 Jul 2023	External Audit Support	Evaluation of two land leases held by Celsius.	1.6
Riley,Sean	Senior Manager	12 Jul 2023	External Audit Support	Evaluation of hosting agreements between Celsius and third parties.	2.3
Shimoni,Avri	Senior Manager	12 Jul 2023	External Audit Support	Correspondence with J. Block (Celsius), A. Shimoni (EY) and E. Barda (EY) regarding the cooperation between EY and NewCo and the completion of necessary materials	1.0
Sun,Kaiyang	Senior Manager	12 Jul 2023	External Audit Support	Meeting to conduct initial review of milestones, deliverables, and due dates in project plan; EY Attendees: J. Lipschutz, A. Gray, K. Sun, S. Zaman, S. Riley	0.5

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Sun,Kaiyang	Senior Manager	12 Jul 2023	External Audit Support	Meeting to prepare for audit readiness, payroll, and debt matters EY Attendees: K. Sun, R. Gust, R. Lindeman, S. Riley	0.5
Sun,Kaiyang	Senior Manager	12 Jul 2023	External Audit Support	Meeting to conduct final review of milestones, deliverables, and due dates in project plan EY Attendees: A. Gray, J. Lipschutz, S. Riley, K. Sun	0.5
Sun,Kaiyang	Senior Manager	12 Jul 2023	External Audit Support	Reviewed debt workbook to provide instructions and guidance to the team	3.8
Sun,Kaiyang	Senior Manager	12 Jul 2023	External Audit Support	Reviewed debt agreements for debt workbook documentation purposes	1.6
Yoo,Patrick	Senior	12 Jul 2023	External Audit Support	Discussion regarding prepaid expenses schedules after initial review of PBCs, strategizing gameplan for completing workpapers, and talking about what to prepare for ahead of client call the next day. EY Attendees: P. Yoo, T. Hayes	0.4
Yoo,Patrick	Senior	12 Jul 2023	External Audit Support	Vouch cash receipts for all 2022 transactions in GL #114001 prepaid hosting services	2.3
Yoo,Patrick	Senior	12 Jul 2023	External Audit Support	Vouch invoices for all 2022 transactions in GL #114002 prepaid expenses	2.6
Yoo,Patrick	Senior	12 Jul 2023	External Audit Support	Vouch invoices for all 2022 transactions in GL #114001 prepaid hosting services	2.3
Yoo,Patrick	Senior	12 Jul 2023	External Audit Support	Analyzed and prepared FY 2022 prepaid expenses (GL #114002) roll forward	0.8
Yoo,Patrick	Senior	12 Jul 2023	External Audit Support	Analyzed and prepared FY 2022 prepaid hosting cost (GL #114001) roll forward	0.8
Yoo,Patrick	Senior	12 Jul 2023	External Audit Support	Vouch invoices for other receivables GL #114999	0.6
Yoo,Patrick	Senior	12 Jul 2023	External Audit Support	Analyzed and prepared FY 2022 other receivables (GL #114999) roll forward	0.2
Zaman,Sabina	Partner/Principal	12 Jul 2023	External Audit Support	Meeting to conduct initial review of milestones, deliverables, and due dates in project plan; EY Attendees: J. Lipschutz, A. Gray, K. Sun, S. Zaman, S. Riley	0.5
Barda,Eli	Partner/Principal	13 Jul 2023	External Audit Support	Completing relevant letters for signature of Celsius and predecessor auditors	0.2

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Dishman,Carly	Manager	13 Jul 2023	External Audit Support	Meeting to discuss approach for distributing work across the team to complete deliverables by workstream EY Attendees: C. Dishman, J. Lipschutz, K. Sun, M. Quinn, P. Yoo, R. Simpson, R. Lindeman, R. Gust, S. Zaman, S. Riley	0.5
Dishman,Carly	Manager	13 Jul 2023	External Audit Support	Meeting to determine whether it is an appropriate approach to utilize Priority Power (3rd-party provider) valuation of future energy benefits in order to value Celsius' embedded derivative(s) related to its Power Purchase Agreement(s) EY Attendees: S. Riley, T. Hayes, C. Dishman	0.6
Dishman,Carly	Manager	13 Jul 2023	External Audit Support	Review Stiles Data Center lease to prepare lease accounting whitepaper	3.4
Gray,Amaya	Staff	13 Jul 2023	External Audit Support	Meeting with Celsius to discuss questions regarding audit support areas and technical accounting. EY Attendees: R. Lindeman, S. Riley, A. Gray, J. Lipschutz, R. Gust, P. Yoo, S. Zaman, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius)	1.0
Gust,Ryan Alexander	Senior	13 Jul 2023	External Audit Support	Met with client to discuss questions regarding audit support areas and technical accounting. EY Attendees: R. Lindeman, S. Riley, A. Gray, J. Lipschutz, R. Gust, P. Yoo, S. Zaman, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius)	1.0
Gust,Ryan Alexander	Senior	13 Jul 2023	External Audit Support	Meeting to discuss approach for distributing work across the team to complete deliverables by workstream EY Attendees: C. Dishman, J. Lipschutz, K. Sun, M. Quinn, P. Yoo, R. Simpson, R. Lindeman, R. Gust, S. Zaman, S. Riley	0.5
Gust,Ryan Alexander	Senior	13 Jul 2023	External Audit Support	Consolidated material and questions related to payroll and debt discussed in the 8am PT call with Celsius	0.9
Gust,Ryan Alexander	Senior	13 Jul 2023	External Audit Support	Finalized the material and presentation in the debt workbook	1.6
Gust,Ryan Alexander	Senior	13 Jul 2023	External Audit Support	Reviewed the completeness of the payroll file in totality	0.2
Gust,Ryan Alexander	Senior	13 Jul 2023	External Audit Support	Prepared journal entries in the payroll file and checked the accuracy of the data input	2.4

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hayes,Taylor C	Manager	13 Jul 2023	External Audit Support	Met with client to discuss questions regarding audit support areas and technical accounting. EY Attendees: R. Lindeman, S. Riley, A. Gray, J. Lipschutz, R. Gust, P. Yoo, S. Zaman, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius)	1.0
Hayes,Taylor C	Manager	13 Jul 2023	External Audit Support	Meeting to review EY depreciation re-calculation workbook before sending over to client EY Attendees: P. Yoo, S. Riley, T. Hayes	0.2
Hayes,Taylor C	Manager	13 Jul 2023	External Audit Support	Meeting to determine whether it is an appropriate approach to utilize Priority Power (3rd-party provider) valuation of future energy benefits in order to value Celsius' embedded derivative(s) related to its Power Purchase Agreement(s) EY Attendees: S. Riley, T. Hayes, C. Dishman	0.6
Hayes,Taylor C	Manager	13 Jul 2023	External Audit Support	Reviewed FY 2022 other receivables (GL #114999) roll forward	0.3
Hayes,Taylor C	Manager	13 Jul 2023	External Audit Support	Reviewed FY 2022 prepaid expenses (GL #114002) roll forward	0.7
Hayes,Taylor C	Manager	13 Jul 2023	External Audit Support	Reviewed 2022 prepaid hosting cost (GL #114001) roll forward	0.4
Hayes,Taylor C	Manager	13 Jul 2023	External Audit Support	Reviewed prepaid hosting services contracts	1.2
Hayes,Taylor C	Manager	13 Jul 2023	External Audit Support	Reviewed FY22 prepaid hosting services roll forward	2.7
Hayes,Taylor C	Manager	13 Jul 2023	External Audit Support	Vouched sample of prepaid hosting services entries to underlying invoices and purchase orders	0.1
Lindeman,Ryan Paul	Senior	13 Jul 2023	External Audit Support	Met with client to discuss questions regarding audit support areas and technical accounting. EY Attendees: R. Lindeman, S. Riley, A. Gray, J. Lipschutz, R. Gust, P. Yoo, S. Zaman, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius)	1.0
Lindeman,Ryan Paul	Senior	13 Jul 2023	External Audit Support	Meeting to discuss approach for distributing work across the team to complete deliverables by workstream EY Attendees: C. Dishman, J. Lipschutz, K. Sun, M. Quinn, P. Yoo, R. Simpson, R. Lindeman, R. Gust, S. Zaman, S. Riley	0.5
Lindeman,Ryan Paul	Senior	13 Jul 2023	External Audit Support	Continue populating payroll data into payroll file	3.2

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Lipschutz,Jordan D	Manager	13 Jul 2023	External Audit Support	Meeting with client to discuss questions regarding audit support areas and technical accounting. EY Attendees: R. Lindeman, S. Riley, A. Gray, J. Lipschutz, R. Gust, P. Yoo, S. Zaman, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), P. Pratibha (Celsius), J. Fan (Celsius)	1.0
Lipschutz,Jordan D	Manager	13 Jul 2023	External Audit Support	Meeting to discuss approach for distributing work across the team to complete deliverables by workstream EY Attendees: C. Dishman, J. Lipschutz, K. Sun, M. Quinn, P. Yoo, R. Simpson, R. Lindeman, R. Gust, S. Zaman, S. Riley	0.5
Lipschutz,Jordan D	Manager	13 Jul 2023	External Audit Support	Adding a second tab to the project plan to track all data / document requests and status of detailed action items on both Celsius and EY	3.4
Lipschutz,Jordan D	Manager	13 Jul 2023	External Audit Support	Draft meeting recap for the audit readiness + technical accounting workshop #2 with Celsius, including next steps / action items, and sent to Celsius	1.6
Lipschutz,Jordan D	Manager	13 Jul 2023	External Audit Support	Aggregating documents from the EY team and uploaded to the Celsius google drive for Celsius' review	0.9
Lipschutz,Jordan D	Manager	13 Jul 2023	External Audit Support	Scheduling recurring meetings with Celsius and EY to review project status, hold working sessions with Finance, and hold executive leadership forums	0.6
Mhana,Anas	Manager	13 Jul 2023	External Audit Support	Work to finalize consent letters	0.5
Quinn,Michael J	Executive Director	13 Jul 2023	External Audit Support	Meeting to discuss approach for distributing work across the team to complete deliverables by workstream EY Attendees: C. Dishman, J. Lipschutz, K. Sun, M. Quinn, P. Yoo, R. Simpson, R. Lindeman, R. Gust, S. Zaman, S. Riley	0.5
Riley,Sean	Senior Manager	13 Jul 2023	External Audit Support	Met with client to discuss questions regarding audit support areas and technical accounting. EY Attendees: R. Lindeman, S. Riley, A. Gray, J. Lipschutz, R. Gust, P. Yoo, S. Zaman, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius)	1.0
Riley,Sean	Senior Manager	13 Jul 2023	External Audit Support	Meeting to discuss approach for distributing work across the team to complete deliverables by workstream EY Attendees: C. Dishman, J. Lipschutz, K. Sun, M. Quinn, P. Yoo, R. Simpson, R. Lindeman, R. Gust, S. Zaman, S. Riley	0.5

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Riley,Sean	Senior Manager	13 Jul 2023	External Audit Support	Meeting to review EY depreciation re-calculation workbook before sending over to client EY Attendees: P. Yoo, S. Riley, T. Hayes	0.2
Riley,Sean	Senior Manager	13 Jul 2023	External Audit Support	Meeting to determine whether it is an appropriate approach to utilize Priority Power (3rd-party provider) valuation of future energy benefits in order to value Celsius' embedded derivative(s) related to its Power Purchase Agreement(s) EY Attendees: S. Riley, T. Hayes, C. Dishman	0.6
Riley,Sean	Senior Manager	13 Jul 2023	External Audit Support	Review of Bitmain coupon support and reconciliation provided by the Client.	2.1
Riley,Sean	Senior Manager	13 Jul 2023	External Audit Support	Evaluation of accounting guidance related to Bitmain coupons.	0.8
Riley,Sean	Senior Manager	13 Jul 2023	External Audit Support	Evaluation of accounting guidance related to bitcoin put and call options.	0.8
Riley,Sean	Senior Manager	13 Jul 2023	External Audit Support	Review of 2022 accrual schedule and support provided by the Client.	0.4
Shimoni,Avri	Senior Manager	13 Jul 2023	External Audit Support	Review of Summary Review Memorandum of the 2021 audit and other planning materials and presentations	1.0
Shimoni,Avri	Senior Manager	13 Jul 2023	External Audit Support	Complete relevant letters for signature of Celsius and predecessor auditors	0.4
Simpson,Rhett Everett	Senior	13 Jul 2023	External Audit Support	Meeting to discuss approach for distributing work across the team to complete deliverables by workstream EY Attendees: C. Dishman, J. Lipschutz, K. Sun, M. Quinn, P. Yoo, R. Simpson, R. Lindeman, R. Gust, S. Zaman, S. Riley	0.5
Sun,Kaiyang	Senior Manager	13 Jul 2023	External Audit Support	Meeting with Celsius to discuss questions regarding audit support areas and technical accounting. EY Attendees: R. Lindeman, S. Riley, A. Gray, J. Lipschutz, R. Gust, P. Yoo, S. Zaman, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius)	1.0
Sun,Kaiyang	Senior Manager	13 Jul 2023	External Audit Support	Meeting to discuss approach for distributing work across the team to complete deliverables by workstream EY Attendees: C. Dishman, J. Lipschutz, K. Sun, M. Quinn, P. Yoo, R. Simpson, R. Lindeman, R. Gust, S. Zaman, S. Riley	0.5
Sun,Kaiyang	Senior Manager	13 Jul 2023	External Audit Support	Reviewed debt workbook to support 2022 audit readiness	2.7

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Sun,Kaiyang	Senior Manager	13 Jul 2023	External Audit Support	Prepared and reviewed questions and action items based on discussion for debt and payroll areas	1.8
Sun,Kaiyang	Senior Manager	13 Jul 2023	External Audit Support	Reviewed payroll workbook to support 2022 audit readiness	1.9
Yoo,Patrick	Senior	13 Jul 2023	External Audit Support	Meeting with Celsius to discuss questions regarding audit support areas and technical accounting. EY Attendees: R. Lindeman, S. Riley, A. Gray, J. Lipschutz, R. Gust, P. Yoo, S. Zaman, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius)	1.0
Yoo,Patrick	Senior	13 Jul 2023	External Audit Support	Meeting to discuss approach for distributing work across the team to complete deliverables by workstream EY Attendees: C. Dishman, J. Lipschutz, K. Sun, M. Quinn, P. Yoo, R. Simpson, R. Lindeman, R. Gust, S. Zaman, S. Riley	0.5
Yoo,Patrick	Senior	13 Jul 2023	External Audit Support	Meeting to review EY depreciation re-calculation workbook before sending over to client EY Attendees: P. Yoo, S. Riley, T. Hayes	0.2
Yoo,Patrick	Senior	13 Jul 2023	External Audit Support	Review cash receipts and invoices for advance payments related to MicroBT	2.9
Yoo,Patrick	Senior	13 Jul 2023	External Audit Support	Draft open items/requests related to fixed assets workbook for 2022	0.8
Yoo,Patrick	Senior	13 Jul 2023	External Audit Support	Draft open items/requests related to prepaids workbook for 2022	1.1
Yoo,Patrick	Senior	13 Jul 2023	External Audit Support	Review cash receipts and invoices for deferred IPO costs. Also prepared quarterly roll forward	1.4
Yoo,Patrick	Senior	13 Jul 2023	External Audit Support	Review/update fixed asset roll forward schedule after client call	0.2
Yoo,Patrick	Senior	13 Jul 2023	External Audit Support	Start review of cash receipts for advance payments related to "Proprietary project"	0.9
Zaman,Sabina	Partner/Principal	13 Jul 2023	External Audit Support	Met with client to discuss questions regarding audit support areas and technical accounting. EY Attendees: R. Lindeman, S. Riley, A. Gray, J. Lipschutz, R. Gust, P. Yoo, S. Zaman, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius)	1.0

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Zaman,Sabina	Partner/Principal	13 Jul 2023	External Audit Support	Meeting to discuss approach for distributing work across the team to complete deliverables by workstream EY Attendees: C. Dishman, J. Lipschutz, K. Sun, M. Quinn, P. Yoo, R. Simpson, R. Lindeman, R. Gust, S. Zaman, S. Riley	0.5
Barda,Eli	Partner/Principal	14 Jul 2023	External Audit Support	Meeting to discuss approach to filling out audit questionnaire with Celsius upon J. Block (Celsius) request. EY Attendees: S. Riley, S. Zaman, E. Barda, A. Shimoni, S. Beattie	0.5
Barda,Eli	Partner/Principal	14 Jul 2023	External Audit Support	Review signed consent letters and verifying they are signed and complete according to EY's standards and PPD's clarifications	1.2
Beattie,Steve	Partner/Principal	14 Jul 2023	External Audit Support	Meeting to discuss approach to filling out audit questionnaire with Celsius upon J. Block (Celsius) request. EY Attendees: S. Riley, S. Zaman, E. Barda, A. Shimoni, S. Beattie	0.5
Bowie,James C.	Executive Director	14 Jul 2023	External Audit Support	Meeting to discuss gameplan/strategy on approach for impairment testing in relation to mining equipment. EY Attendees: J. Bowie, C. Dishman, P. Yoo, S. Riley, T. Hayes	0.6
Dishman,Carly	Manager	14 Jul 2023	External Audit Support	Meeting to discuss gameplan/strategy on approach for impairment testing in relation to mining equipment. EY Attendees: J. Bowie, C. Dishman, P. Yoo, S. Riley, T. Hayes	0.6
Dishman,Carly	Manager	14 Jul 2023	External Audit Support	Prepared lease accounting policy analysis for Stiles and Rebel leases part 1	2.4
Dishman,Carly	Manager	14 Jul 2023	External Audit Support	Prepared lease accounting policy analysis for Stiles and Rebel leases part 2	2.3
Gust,Ryan Alexander	Senior	14 Jul 2023	External Audit Support	Reviewed the payroll file for completeness and accuracy of data input	0.4
Gust,Ryan Alexander	Senior	14 Jul 2023	External Audit Support	Address review comments in the debt workpaper to come close to finalization of the workpaper	2.1
Gust,Ryan Alexander	Senior	14 Jul 2023	External Audit Support	Review and update journal entries and inputs included in the payroll worksheet	3.2
Gust,Ryan Alexander	Senior	14 Jul 2023	External Audit Support	Draft and send email to Partner regarding completed workpapers ready for review	0.2

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hayes,Taylor C	Manager	14 Jul 2023	External Audit Support	Meeting to discuss gameplan/strategy on approach for impairment testing in relation to mining equipment. EY Attendees: J. Bowie, C. Dishman, P. Yoo, S. Riley, T. Hayes	0.6
Hayes,Taylor C	Manager	14 Jul 2023	External Audit Support	Discussion of weekly progress and status of fixed assets, advance payments, and prepaid workpapers. EY Attendees: P. Yoo, S. Riley, T. Hayes	1.1
Hayes,Taylor C	Manager	14 Jul 2023	External Audit Support	Review power purchase agreements for purposes of determination whether PPAs may represent a derivative type arrangement	3.6
Hayes,Taylor C	Manager	14 Jul 2023	External Audit Support	Review vouching of cash receipts related to prepaid hosting services and prepaid expenses	2.7
Lindeman,Ryan Paul	Senior	14 Jul 2023	External Audit Support	Recalculate Payroll amounts for Quarter 1	2.4
Lindeman,Ryan Paul	Senior	14 Jul 2023	External Audit Support	Recalculate Payroll amounts for Quarter 2/3	3.9
Lipschutz,Jordan D	Manager	14 Jul 2023	External Audit Support	Meeting to discuss approach to filling out audit questionnaire with Celsius upon J. Block (Celsius) request. EY Attendees: S. Riley, S. Zaman, E. Barda, A. Shimoni, S. Beattie	0.5
Lipschutz,Jordan D	Manager	14 Jul 2023	External Audit Support	Reviewing the approach for data sharing on the engagement with Celsius via SendSafely	0.8
Lipschutz,Jordan D	Manager	14 Jul 2023	External Audit Support	Sending a list of EY team members who require access to the SendSafely secure SharePoint to Celsius	0.2
Riley,Sean	Senior Manager	14 Jul 2023	External Audit Support	Meeting to discuss approach to filling out audit questionnaire with Celsius upon J. Block (Celsius) request. EY Attendees: S. Riley, S. Zaman, E. Barda, A. Shimoni, S. Beattie	0.5
Riley,Sean	Senior Manager	14 Jul 2023	External Audit Support	Meeting to discuss gameplan/strategy on approach for impairment testing in relation to mining equipment. EY Attendees: J. Bowie, C. Dishman, P. Yoo, S. Riley, T. Hayes	0.6
Riley,Sean	Senior Manager	14 Jul 2023	External Audit Support	Discussion of weekly progress and status of fixed assets, advance payments, and prepaid workpapers. EY Attendees: P. Yoo, S. Riley, T. Hayes	1.1
Riley,Sean	Senior Manager	14 Jul 2023	External Audit Support	Review of agreements with bitcoin mining pool operators.	0.9

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Riley,Sean	Senior Manager	14 Jul 2023	External Audit Support	Review of other payable support and reconciliation provided by the Client.	0.8
Riley,Sean	Senior Manager	14 Jul 2023	External Audit Support	Review of 2022 prepaid expense support provided by the Client.	0.4
Shimoni,Avri	Senior Manager	14 Jul 2023	External Audit Support	Meeting to discuss approach to filling out audit questionnaire with Celsius upon J. Block (Celsius) request. EY Attendees: S. Riley, S. Zaman, E. Barda, A. Shimoni, S. Beattie	0.5
Shimoni,Avri	Senior Manager	14 Jul 2023	External Audit Support	Review signed consent letters and verifying they are signed and complete according to EY's standards and PPD's clarifications	0.1
Sun,Kaiyang	Senior Manager	14 Jul 2023	External Audit Support	Reviewed debt workbook for comments provided to the team	1.4
Sun,Kaiyang	Senior Manager	14 Jul 2023	External Audit Support	Reviewed client provided agreements to clarify documentation in debt workbook	1.1
Sun,Kaiyang	Senior Manager	14 Jul 2023	External Audit Support	Updated debt workbook to address internal comments	0.9
Yoo,Patrick	Senior	14 Jul 2023	External Audit Support	Meeting to discuss gameplan/strategy on approach for impairment testing in relation to mining equipment. EY Attendees: J. Bowie, C. Dishman, P. Yoo, S. Riley, T. Hayes	0.6
Yoo,Patrick	Senior	14 Jul 2023	External Audit Support	Discussion of weekly progress and status of fixed assets, advance payments, and prepaid workpapers. EY Attendees: P. Yoo, S. Riley, T. Hayes	1.1
Yoo,Patrick	Senior	14 Jul 2023	External Audit Support	Finish review of cash receipts for advance payments related to "Proprietary project"	1.6
Yoo,Patrick	Senior	14 Jul 2023	External Audit Support	Start review of invoices for advance payments related to "Proprietary project"	1.9
Yoo,Patrick	Senior	14 Jul 2023	External Audit Support	Continue review of invoices for advance payments related to "Proprietary project"	3.8
Zaman,Sabina	Partner/Principal	14 Jul 2023	External Audit Support	Meeting to discuss approach to filling out audit questionnaire with Celsius upon J. Block (Celsius) request. EY Attendees: S. Riley, S. Zaman, E. Barda, A. Shimoni, S. Beattie	0.5
Zaman, Sabina	Partner/Principal	14 Jul 2023	External Audit Support	Prepare financials estimates for fee update to J. Block (Celsius) to review	1.2

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Barda,Eli	Partner/Principal	16 Jul 2023	External Audit Support	Detail review of the 2021 financial statements and revisiting audit working papers in relation with the 2021 audit as a preparation for discussion with successor auditors	1.3
Gust,Ryan Alexander	Senior	17 Jul 2023	External Audit Support	Reviewed and prepared payroll journal entries	1.1
Gust,Ryan Alexander	Senior	17 Jul 2023	External Audit Support	Consolidated material in the payroll workbook and added outstanding questions to the question log	2.1
Gust,Ryan Alexander	Senior	17 Jul 2023	External Audit Support	Reviewed the documentation for stock compensation expense	0.6
Gust,Ryan Alexander	Senior	17 Jul 2023	External Audit Support	Researched the treatment of native tokens in stock compensation expense	0.4
Gust,Ryan Alexander	Senior	17 Jul 2023	External Audit Support	Reviewed responses from outstanding client questions and updated documentation accordingly.	1.2
Gust,Ryan Alexander	Senior	17 Jul 2023	External Audit Support	Updated the format of the payroll workbook and added documentation including the reconciliation	3.1
Gust,Ryan Alexander	Senior	17 Jul 2023	External Audit Support	Added questions to the outstanding question list	0.2
Hayes,Taylor C	Manager	17 Jul 2023	External Audit Support	To discuss accounting treatment of coupons seen as part of mining equipment purchases in FY22. EY Attendees: A. Soures, P. Yoo, S. Riley, T. Hayes	1.1
Hayes,Taylor C	Manager	17 Jul 2023	External Audit Support	To discuss some outstanding client requests pertaining to advanced payments and fixed assets live vs sending via email. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.6
Hayes,Taylor C	Manager	17 Jul 2023	External Audit Support	Review Q1 FY22 fixed asset workpaper revisions after client discussion	0.3
Hayes,Taylor C	Manager	17 Jul 2023	External Audit Support	Review Q2 FY22 fixed asset workpaper revisions after client discussion	0.4
Hayes,Taylor C	Manager	17 Jul 2023	External Audit Support	Review Q3 FY22 fixed asset workpaper revisions after client discussion	0.3
Hayes,Taylor C	Manager	17 Jul 2023	External Audit Support	Review Q4 FY22 fixed asset workpaper revisions after client discussion	0.6
Hayes,Taylor C	Manager	17 Jul 2023	External Audit Support	Review revisions to depreciation calculation following client discussion and updates made by preparer	1.1
Hayes,Taylor C	Manager	17 Jul 2023	External Audit Support	Review revisions to advanced payment workpapers following client discussion	0.7
Hayes,Taylor C	Manager	17 Jul 2023	External Audit Support	Review of Q3 2022 other receivables workpaper after managerial review comments	0.4

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hayes,Taylor C	Manager	17 Jul 2023	External Audit Support	Review of Q4 2022 other receivables workpaper after managerial review comments + apply across all other workpapers	0.2
Hayes,Taylor C	Manager	17 Jul 2023	External Audit Support	Review of Accounting Standards Codification (ASC) 360 guidance to determine whether advance payments made related to the development of Company facilities should be recorded as Construction in process	2.3
Lindeman,Ryan Paul	Senior	17 Jul 2023	External Audit Support	Recalculate Payroll amounts for Quarter 3/4	3.4
Lindeman,Ryan Paul	Senior	17 Jul 2023	External Audit Support	Agree payroll amounts for Quarter 1/2 to bank statements to tie out support	2.8
Lindeman,Ryan Paul	Senior	17 Jul 2023	External Audit Support	Agree payroll amounts for Quarter 3/4 to bank statements to tie out support	0.9
Lipschutz,Jordan D	Manager	17 Jul 2023	External Audit Support	Email correspondence with L. Workman (Celsius) regarding SendSafely access and folder structure for audit support documentation	1.2
Lipschutz,Jordan D	Manager	17 Jul 2023	External Audit Support	Updating audit support document request list and open items for Celsius	2.8
Riley,Sean	Senior Manager	17 Jul 2023	External Audit Support	To discuss accounting treatment of coupons seen as part of mining equipment purchases in FY22. EY Attendees: A. Soures, P. Yoo, S. Riley, T. Hayes	1.1
Riley,Sean	Senior Manager	17 Jul 2023	External Audit Support	To discuss some outstanding client requests pertaining to advanced payments and fixed assets live vs sending via email. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.6
Riley,Sean	Senior Manager	17 Jul 2023	External Audit Support	Review of 2022 prepaid expense reconciliation provided by the Client.	0.9
Riley,Sean	Senior Manager	17 Jul 2023	External Audit Support	Review of 2022 prepaid hosting support provided by the Client.	1.3
Riley,Sean	Senior Manager	17 Jul 2023	External Audit Support	Review of 2022 prepaid hosting reconciliation provided by the Client.	0.6
Riley,Sean	Senior Manager	17 Jul 2023	External Audit Support	Review of 2022 other receivables support provided by the Client.	0.8
Riley,Sean	Senior Manager	17 Jul 2023	External Audit Support	Review of 2022 other receivables reconciliation provided by the Client.	0.7
Riley,Sean	Senior Manager	17 Jul 2023	External Audit Support	Review of deferred Initial Public Offering (IPO) costs support and reconciliation provided by the Client.	0.9
Sun,Kaiyang	Senior Manager	17 Jul 2023	External Audit Support	Reviewed request list to make sure questions are raised for audit readiness workstream	0.6

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Sun,Kaiyang	Senior Manager	17 Jul 2023	External Audit Support	Reviewed client provided materials to coordinate with the action items on audit readiness workstream	1.7
Yoo,Patrick	Senior	17 Jul 2023	External Audit Support	Meeting to discuss accounting treatment of coupons seen as part of mining equipment purchases in FY22. EY Attendees: A. Soures, P. Yoo, S. Riley, T. Hayes	1.1
Yoo,Patrick	Senior	17 Jul 2023	External Audit Support	Meeting to discuss outstanding client requests pertaining to advanced payments and fixed assets EY Attendees: P. Yoo, S. Riley, T. Hayes	0.6
Yoo,Patrick	Senior	17 Jul 2023	External Audit Support	Review Q1 fixed asset workpaper after client discussion, making updates after responses/new support and ensuring open questions were closed. If not, kept on open items list	0.8
Yoo,Patrick	Senior	17 Jul 2023	External Audit Support	Review Q2 fixed asset workpaper after client discussion, making updates after responses/new support and ensuring open questions were closed. If not, kept on open items list	0.7
Yoo,Patrick	Senior	17 Jul 2023	External Audit Support	Review Q3 fixed asset workpaper after client discussion, making updates after responses/new support and ensuring open questions were closed. If not, kept on open items list	0.8
Yoo,Patrick	Senior	17 Jul 2023	External Audit Support	Review Q4 fixed asset workpaper after client discussion, making updates after responses/new support and ensuring open questions were closed. If not, kept on open items list	0.8
Yoo,Patrick	Senior	17 Jul 2023	External Audit Support	Review depreciation re-calculation workpaper after client discussion, making updates after responses/new support and ensuring open questions were closed. If not, kept on open items list	0.7
Yoo,Patrick	Senior	17 Jul 2023	External Audit Support	Review advance payments workpaper after client discussion, making updates after responses/new support and ensuring open questions were closed. If not, kept on open items list	0.4
Yoo,Patrick	Senior	17 Jul 2023	External Audit Support	Finish preparation of Q3 2022 other receivables workpaper after managerial review comments	0.3
Yoo,Patrick	Senior	17 Jul 2023	External Audit Support	Finish preparation of Q4 2022 other receivables workpaper after managerial review comments and apply across all other workpapers	2.8

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Barda,Eli	Partner/Principal	18 Jul 2023	External Audit Support	Discussion with Professional Practice on AU315 and AS2610 regarding our limits and responsibilities as part of the predecessor framework and the special circumstances in Celsius case	1.5
Dishman,Carly	Manager	18 Jul 2023	External Audit Support	Meeting to discuss conceptual background on power purchase agreements and embedded derivatives for drafting of accounting policy. EY Attendees: D. Granados, C. Dishman, S. Riley, T. Hayes	0.5
Dishman,Carly	Manager	18 Jul 2023	External Audit Support	Meeting to discuss comments and observations after review of lease agreements for assessment of the appropriate treatment of elements present on the Rebel and Stiles leases EY Attendees: C. Dishman, D. Granados, S. Riley	0.5
Granados,Dariana	Staff	18 Jul 2023	External Audit Support	Meeting to discuss conceptual background on power purchase agreements and embedded derivatives for drafting of accounting policy. EY Attendees: D. Granados, C. Dishman, S. Riley, T. Hayes	0.5
Granados,Dariana	Staff	18 Jul 2023	External Audit Support	Meeting to discuss comments and observations after review of lease agreements for assessment of the appropriate treatment of elements present on the Rebel and Stiles leases EY Attendees: C. Dishman, D. Granados, S. Riley	0.5
Granados,Dariana	Staff	18 Jul 2023	External Audit Support	Review Rebel Surface Site and Stiles Data Center lease to prepare leases amortization schedules workbook and supporting financial statement disclosures workbook.	1.8
Gray,Amaya	Staff	18 Jul 2023	External Audit Support	Organizing one-pager on details about supporting items around audit documents to provide to client	1.7
Gust,Ryan Alexander	Senior	18 Jul 2023	External Audit Support	Introduction to mining revenue workbook - discuss gameplan to workpaper preparation and background on Celsius revenue. EY Attendees: P. Yoo, R. Gust, R. Lindeman, T. Hayes	0.4
Gust,Ryan Alexander	Senior	18 Jul 2023	External Audit Support	Meeting to discuss the payroll workbook and preliminary observations before S. Riley detail review EY Attendees: R. Gust, S. Riley	0.3
Gust,Ryan Alexander	Senior	18 Jul 2023	External Audit Support	Final review and update of the payroll reconciliation workpaper	1.1
Gust,Ryan Alexander	Senior	18 Jul 2023	External Audit Support	Review the documentation regarding revenue recognition to gain an understanding of the material provided	1.5

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gust,Ryan Alexander	Senior	18 Jul 2023	External Audit Support	Address review comments in the payroll reconciliation workpaper	0.5
Gust,Ryan Alexander	Senior	18 Jul 2023	External Audit Support	Begin to document revenue recognition in the revenue recognition workpaper	2.8
Gust,Ryan Alexander	Senior	18 Jul 2023	External Audit Support	Update the external audit support to review with J. Block (Celsius)	0.7
Hayes,Taylor C	Manager	18 Jul 2023	External Audit Support	Meeting to discuss conceptual background on power purchase agreements and embedded derivatives for drafting of accounting policy. EY Attendees: D. Granados, C. Dishman, S. Riley, T. Hayes	0.5
Hayes,Taylor C	Manager	18 Jul 2023	External Audit Support	Introduction to mining revenue workbook - discuss gameplan to workpaper preparation and background on Celsius revenue. EY Attendees: P. Yoo, R. Gust, R. Lindeman, T. Hayes	0.4
Hayes,Taylor C	Manager	18 Jul 2023	External Audit Support	Working session to discuss open items and inquiries pertaining to fixed assets, advance payments, and prepaids. EY Attendees: P. Yoo, T. Hayes	0.9
Hayes,Taylor C	Manager	18 Jul 2023	External Audit Support	Review of Company prepared revenue recognition, impairment, and realized gain loss workbook for FY21	3.3
Hayes,Taylor C	Manager	18 Jul 2023	External Audit Support	Review of Company prepared revenue recognition, impairment, and realized gain loss workbook for FY22	2.9
Lindeman,Ryan Paul	Senior	18 Jul 2023	External Audit Support	Introduction to mining revenue workbook - discuss gameplan to workpaper preparation and background on Celsius revenue. EY Attendees: P. Yoo, R. Gust, R. Lindeman, T. Hayes	0.4
Lipschutz,Jordan D	Manager	18 Jul 2023	External Audit Support	Email correspondence with E. Antipas (Celsius). P. Pandey (Celsius), and J. Block (Celsius) regarding updates to audit support document request list and new items to be actioned	2.4
Lipschutz,Jordan D	Manager	18 Jul 2023	External Audit Support	Reviewing external audit support outlined in Statement of Work (SOW) against client requested support via email	0.6
Riley,Sean	Senior Manager	18 Jul 2023	External Audit Support	Meeting to discuss conceptual background on power purchase agreements and embedded derivatives for drafting of accounting policy. EY Attendees: D. Granados, C. Dishman, S. Riley, T. Hayes	0.5
Riley,Sean	Senior Manager	18 Jul 2023	External Audit Support	Meeting to discuss the payroll workbook and preliminary observations before S. Riley detail review EY Attendees: R. Gust, S. Riley	0.3

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Riley,Sean	Senior Manager	18 Jul 2023	External Audit Support	Meeting to discuss comments and observations after review of lease agreements for assessment of the appropriate treatment of elements present on the Rebel and Stiles leases EY Attendees: C. Dishman, D. Granados, S. Riley	0.5
Riley,Sean	Senior Manager	18 Jul 2023	External Audit Support	Secondary review of 2022 payroll workbook.	2.7
Riley,Sean	Senior Manager	18 Jul 2023	External Audit Support	Secondary review of 2022 prepaid expenses workbook.	2.9
Riley,Sean	Senior Manager	18 Jul 2023	External Audit Support	Secondary review of 2022 prepaid hosting costs workbook.	2.3
Shimoni,Avri	Senior Manager	18 Jul 2023	External Audit Support	Discussion with the Israeli Professional Practice Department (I. Gotlieb and G. Niv) on AU315 and AS2610 regarding our limits and responsibilities as part of the predecessor framework and the special circumstances in Celsius case.	1.5
Sun,Kaiyang	Senior Manager	18 Jul 2023	External Audit Support	Researched audit materiality for financial statement audit purposes	1.2
Sun,Kaiyang	Senior Manager	18 Jul 2023	External Audit Support	Provided comments and feedback on external request list to make sure client materials are received on time	0.4
Sun,Kaiyang	Senior Manager	18 Jul 2023	External Audit Support	Coordinated with the subject matter advisors to understand the accounting rules under bankruptcy protocols	1.2
Yoo,Patrick	Senior	18 Jul 2023	External Audit Support	Meeting to discuss approach for preparation of workpapers and background on Celsius revenue as well as an introduction to mining revenue workbook. EY Attendees: P. Yoo, R. Gust, R. Lindeman, T. Hayes	0.4
Yoo,Patrick	Senior	18 Jul 2023	External Audit Support	Working session to discuss open items and inquiries pertaining to fixed assets, advance payments, and prepaids. EY Attendees: P. Yoo, T. Hayes	0.9
Yoo,Patrick	Senior	18 Jul 2023	External Audit Support	Review Q1 fixed asset workpaper after managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list	0.8
Yoo,Patrick	Senior	18 Jul 2023	External Audit Support	Review Q2 fixed asset workpaper after managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list	1.1

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo,Patrick	Senior	18 Jul 2023	External Audit Support	Review Q3 fixed asset workpaper after managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list	0.7
Yoo,Patrick	Senior	18 Jul 2023	External Audit Support	Review Q4 fixed asset workpaper after managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list	1.2
Yoo,Patrick	Senior	18 Jul 2023	External Audit Support	Review depreciation after managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list	0.7
Yoo,Patrick	Senior	18 Jul 2023	External Audit Support	Review prepaid expenses workpaper after client discussion, making updates after responses/new support and ensuring open questions were closed. If not, kept on open items list	0.8
Yoo,Patrick	Senior	18 Jul 2023	External Audit Support	Review prepaid hosting fees workpaper after client discussion, making updates after responses/new support and ensuring open questions were closed. If not, kept on open items list	0.7
Yoo,Patrick	Senior	18 Jul 2023	External Audit Support	Review other receivables workpaper after client discussion, making updates after responses/new support and ensuring open questions were closed. If not, kept on open items list	0.7
Yoo,Patrick	Senior	18 Jul 2023	External Audit Support	Review deferred IPO cost workpaper after client discussion, making updates after responses/new support and ensuring open questions were closed. If not, kept on open items list	0.2
Yoo,Patrick	Senior	18 Jul 2023	External Audit Support	Review client responses to open items from previous day, go through all new support uploaded to SendSafely by end of day, and update open items list to send to client	0.9
Dishman,Carly	Manager	19 Jul 2023	External Audit Support	Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Dishman,Carly	Manager	19 Jul 2023	External Audit Support	Meeting to discuss correspondence with J. Block (Celsius) on plan for leases deliverables such as memos, amortization schedules, and financial statement disclosure workbooks, and to discuss confirmation of entire lease population. EY Attendees: C. Dishman, D. Granados, S. Riley, T. Hayes	0.3
Dishman,Carly	Manager	19 Jul 2023	External Audit Support	Review and provided feedback on amortization schedule for Stiles lease to support the calculation of lease liability and ROU asset	3.6
Dishman,Carly	Manager	19 Jul 2023	External Audit Support	Review power purchase agreement between client and Constellation NewEnergy (Day 1)	2.7
Granados,Dariana	Staff	19 Jul 2023	External Audit Support	Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5
Granados,Dariana	Staff	19 Jul 2023	External Audit Support	Meeting to discuss correspondence with J. Block (Celsius) on plan for leases deliverables such as memos, amortization schedules, and financial statement disclosure workbooks, and to discuss confirmation of entire lease population. EY Attendees: C. Dishman, D. Granados, S. Riley, T. Hayes	0.3
Granados,Dariana	Staff	19 Jul 2023	External Audit Support	Draft amortization schedule for Stiles Data Center lease for preparation of the leases amortization schedules workbook. (Day 1)	3.5
Granados,Dariana	Staff	19 Jul 2023	External Audit Support	Review power purchase agreement between client and Constellation NewEnergy and Prepare related accounting memorandum. (Day 1)	2.3
Gray,Amaya	Staff	19 Jul 2023	External Audit Support	Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gust,Ryan Alexander	Senior	19 Jul 2023	External Audit Support	Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5
Gust,Ryan Alexander	Senior	19 Jul 2023	External Audit Support	Discussion of payroll items in workpapers for audit support EY Attendees: K. Sun, R. Gust, R. Lindeman, S. Riley	0.7
Gust,Ryan Alexander	Senior	19 Jul 2023	External Audit Support	Continue to review and update the payroll workpaper	2.7
Gust,Ryan Alexander	Senior	19 Jul 2023	External Audit Support	Finalize updates and review of payroll workpaper	2.7
Gust,Ryan Alexander	Senior	19 Jul 2023	External Audit Support	Review trial balance comparisons to establish version control	0.3
Gust,Ryan Alexander	Senior	19 Jul 2023	External Audit Support	Prepare 2021 revenue recognition workbook	1.0
Hayes,Taylor C	Manager	19 Jul 2023	External Audit Support	Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5
Hayes,Taylor C	Manager	19 Jul 2023	External Audit Support	Meeting to discuss correspondence with J. Block (Celsius) on plan for leases deliverables such as memos, amortization schedules, and financial statement disclosure workbooks, and to discuss confirmation of entire lease population. EY Attendees: C. Dishman, D. Granados, S. Riley, T. Hayes	0.3
Hayes,Taylor C	Manager	19 Jul 2023	External Audit Support	Final review of fixed asset workpapers and discussion of remaining open items sitting with client. Submit workpapers for partner review EY Attendees: P. Yoo, S. Riley, T. Hayes	0.6

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hayes,Taylor C	Manager	19 Jul 2023	External Audit Support	Determine materiality of Pay Per Last N Shares (PPLNS) / Pay Per Share (PPS) (mining pool operators) revenues in order to confirm whether a separate revenue recognition policy / recognition pattern may be required under Accounting Standards Codification (ASC) 606	3.7
Hayes,Taylor C	Manager	19 Jul 2023	External Audit Support	Review of Bitcoin loan repayments to Celsius network related to its US dollar denominated loan	2.1
Hill,Jeff	Partner/Principal	19 Jul 2023	External Audit Support	Meeting to discuss mining tax provision activities among EY leadership, Celsius, and Fahrenheit teams. EY Attendees: S. Zaman, J. Hill, E. Harvey, A. Steger, Y. Schwartz. Other Attendees: C. Ferarro (Celsius), J. Block (Celsius), L. Koren (Celsius), D. Block (Fahrenheit)	1.0
Lindeman,Ryan Paul	Senior	19 Jul 2023	External Audit Support	Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5
Lindeman,Ryan Paul	Senior	19 Jul 2023	External Audit Support	Discussion of payroll items in workpapers for audit support EY Attendees: K. Sun, R. Gust, R. Lindeman, S. Riley	0.7
Lindeman,Ryan Paul	Senior	19 Jul 2023	External Audit Support	Creating proposed adjusted journal entries for payroll	3.9
Lipschutz,Jordan D	Manager	19 Jul 2023	External Audit Support	Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5
Lipschutz,Jordan D	Manager	19 Jul 2023	External Audit Support	Updating latest audit support document request list and uploading to SendSafely	1.8
Lipschutz,Jordan D	Manager	19 Jul 2023	External Audit Support	Email correspondence with L. Workman (Celsius) and E. Antipas (Celsius) regarding new access requests to SendSafely	0.6

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Lipschutz,Jordan D	Manager	19 Jul 2023	External Audit Support	Email correspondence with J. Block (Celsius) regarding audit support documents provided and follow up questions	2.2
Lipschutz,Jordan D	Manager	19 Jul 2023	External Audit Support	Draft agenda for leadership call to discuss critical items and risks / issues on the engagement	0.4
MacIntosh,Paul	Parter/Principal	19 Jul 2023	External Audit Support	Executive review of 2022 payroll workbook	0.7
MacIntosh,Paul	Parter/Principal	19 Jul 2023	External Audit Support	Executive review of 2022 prepaid expenses workbook after	0.8
MacIntosh,Paul	Parter/Principal	19 Jul 2023	External Audit Support	Executive review of 2022 prepaid hosting costs workbook following	0.6
Riley,Sean	Senior Manager	19 Jul 2023	External Audit Support	Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5
Riley,Sean	Senior Manager	19 Jul 2023	External Audit Support	Discussion of payroll items in workpapers for audit support EY Attendees: K. Sun, R. Gust, R. Lindeman, S. Riley	0.7
Riley,Sean	Senior Manager	19 Jul 2023	External Audit Support	Meeting to discuss correspondence with J. Block (Celsius) on plan for leases deliverables such as memos, amortization schedules, and financial statement disclosure workbooks, and to discuss confirmation of entire lease population. EY Attendees: C. Dishman, D. Granados, S. Riley, T. Hayes	0.3
Riley,Sean	Senior Manager	19 Jul 2023	External Audit Support	Final review of fixed asset workpapers and discussion of remaining open items sitting with client. Submit workpapers for partner review EY Attendees: P. Yoo, S. Riley, T. Hayes	0.6
Riley,Sean	Senior Manager	19 Jul 2023	External Audit Support	Secondary review of 2022 other receivables workbook.	2.4
Riley,Sean	Senior Manager	19 Jul 2023	External Audit Support	Secondary review of Q1 2022 fixed assets workbook.	1.8
Riley,Sean	Senior Manager	19 Jul 2023	External Audit Support	Secondary review of Q2 2022 fixed assets workbook.	1.6
Steger,Adam Elliot	Senior Manager	19 Jul 2023	External Audit Support	Meeting to discuss mining tax provision activities among EY leadership, Celsius, and Fahrenheit teams. EY Attendees: S. Zaman, J. Hill, E. Harvey, A. Steger, Y. Schwartz. Other Attendees: C. Ferarro (Celsius), J. Block (Celsius), L. Koren (Celsius), D. Block (Fahrenheit)	1.0

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Sun,Kaiyang	Senior Manager	19 Jul 2023	External Audit Support	Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5
Sun,Kaiyang	Senior Manager	19 Jul 2023	External Audit Support	Discussion of payroll items in workpapers for audit support EY Attendees: K. Sun, R. Gust, R. Lindeman, S. Riley	0.7
Sun,Kaiyang	Senior Manager	19 Jul 2023	External Audit Support	Reviewed audit readiness workpapers to prepare for client meetings	1.4
Yoo,Patrick	Senior	19 Jul 2023	External Audit Support	Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5
Yoo,Patrick	Senior	19 Jul 2023	External Audit Support	Final review of fixed asset workpapers and discussion of remaining open items with Celsius EY Attendees: P. Yoo, S. Riley, T. Hayes	0.6
Yoo,Patrick	Senior	19 Jul 2023	External Audit Support	Review annual depreciation workbook after managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list	0.4
Yoo,Patrick	Senior	19 Jul 2023	External Audit Support	Review Q1 fixed asset workpaper after senior managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list. Afterwards, sent to partner for review	0.6
Yoo,Patrick	Senior	19 Jul 2023	External Audit Support	Review Q2 fixed asset workpaper after senior managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list. Afterwards, sent to partner for review	0.6

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo,Patrick	Senior	19 Jul 2023	External Audit Support	Review Q3 fixed asset workpaper after senior managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list. Afterwards, sent to partner for review	0.6
Yoo,Patrick	Senior	19 Jul 2023	External Audit Support	Review Q4 fixed asset workpaper after senior managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list. Afterwards, sent to partner for review	0.6
Yoo,Patrick	Senior	19 Jul 2023	External Audit Support	Review prepaid expenses after managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list	0.6
Yoo,Patrick	Senior	19 Jul 2023	External Audit Support	Review prepaid hosting fees after managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list	0.7
Yoo,Patrick	Senior	19 Jul 2023	External Audit Support	Review other receivables after managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list	0.3
Yoo,Patrick	Senior	19 Jul 2023	External Audit Support	Analyze new uploaded SendSafely support provided by Pratibha P. and Jenny F.	3.5
Zaman,Sabina	Partner/Principal	19 Jul 2023	External Audit Support	Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5
Zaman, Sabina	Partner/Principal	19 Jul 2023	External Audit Support	Meeting to discuss mining tax provision activities among EY leadership, Celsius, and Fahrenheit teams. EY Attendees: S. Zaman, J. Hill, E. Harvey, A. Steger, Y. Shwartz. Other Attendees: C. Ferarro (Celsius), J. Block (Celsius), L. Koren (Celsius), D. Block (Fahrenheit)	1.0

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Zaman, Sabina	Partner/Principal	19 Jul 2023	External Audit Support	Executive review of internal leadership deck prior to meeting with EY leadership to discuss updates to status report	2.6
Zimmer,Kristin	Manager	19 Jul 2023	External Audit Support	Meeting with client to discuss current status of deliverables and what is needed from client to fulfil tasks. EY Attendees: A. Gray, K. Sun, K. Zimmer, J. Lipschutz, P. Yoo, R. Gust, C. Dishman, D. Granados, R. Lindeman, S. Zaman, S. Riley, T. Hayes. Other Attendees: P. Pandey (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5
Barda,Eli	Partner/Principal	20 Jul 2023	External Audit Support	Detail review of the 2021 financial statements and revisiting audit working papers in relation with the 2021 audit as a preparation for discussion with successor auditors	2.3
Beattie,Steve	Partner/Principal	20 Jul 2023	External Audit Support	Meeting to discuss progression of timeline with EY leadership prior to presenting discussed current status of engagement to J. Block (Celsius). EY Attendees: E. Harvey, J. Hill, J. Lipschutz, S. Zaman, S. Riley, Y. Schwartz, S. Beattie	1.0
Dishman,Carly	Manager	20 Jul 2023	External Audit Support	Review revised amortization schedule adding impact of Rebel lease to support calculation of lease liability and ROU asset	1.9
Dishman,Carly	Manager	20 Jul 2023	External Audit Support	Review power purchase agreement between client and Constellation NewEnergy (Day 2)	2.3
Dishman,Carly	Manager	20 Jul 2023	External Audit Support	Review accounting memorandum documenting accounting treatment for power purchase agreement between client and Constellation NewEnergy (part 1)	3.1
Granados,Dariana	Staff	20 Jul 2023	External Audit Support	Draft amortization schedule for Stiles Data Center lease for preparation of the leases amortization schedules workbook. (Day 2)	2.4
Granados,Dariana	Staff	20 Jul 2023	External Audit Support	Review power purchase agreement between client and Constellation NewEnergy and Prepare related accounting memorandum. (Day 2)	2.2
Granados,Dariana	Staff	20 Jul 2023	External Audit Support	Prepare supporting financial statement disclosures workbook as of year-end 2022 for client's existing leases. (Day 1)	0.8
Gust,Ryan Alexander	Senior	20 Jul 2023	External Audit Support	Prepare for Payroll meeting with Celsius team later today	0.5

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gust,Ryan Alexander	Senior	20 Jul 2023	External Audit Support	Update payroll file based on discussion with management	3.9
Hayes,Taylor C	Manager	20 Jul 2023	External Audit Support	Meeting to discuss gameplan and strategy to prepare FY 2022 revenue workbook EY Attendees: P. Yoo, T. Hayes	1.2
Hayes,Taylor C	Manager	20 Jul 2023	External Audit Support	Meeting to discuss final review of prepaids before submitting for partner review as well as discuss gameplan/strategy for other financial statement areas (revenue, expenses, other payables, etc) EY Attendees: P. Yoo, S. Riley, T. Hayes	1.1
Hayes,Taylor C	Manager	20 Jul 2023	External Audit Support	Review of Bitmain coupons and determination of applicable accounting treatment, which included accounting research of authoritative and interpretive guidance, as well as research of peer company 10-k filings	2.8
Hayes,Taylor C	Manager	20 Jul 2023	External Audit Support	Review of client provided bitmain coupons supporting files	0.7
Hayes,Taylor C	Manager	20 Jul 2023	External Audit Support	Review of Bitmain coupons (contractual language) and related purchase agreements from which the coupons were obtained from	1.7
Hayes,Taylor C	Manager	20 Jul 2023	External Audit Support	Review of Mothership PPAs for FY22 / FY23 to determine whether PPAs constitute a derivative	0.8
Hayes,Taylor C	Manager	20 Jul 2023	External Audit Support	Review of Constellation PPA for FY22 to determine whether PPA constitutes a derivative	0.6
Hill,Jeff	Partner/Principal	20 Jul 2023	External Audit Support	Meeting to discuss progression of timeline with EY leadership prior to presenting discussed current status of engagement to J. Block (Celsius). EY Attendees: E. Harvey, J. Hill, J. Lipschutz, S. Zaman, S. Riley, Y. Schwartz, S. Beattie	1.0
Lindeman,Ryan Paul	Senior	20 Jul 2023	External Audit Support	Compile information on mining pools for revenue recognition purposes	0.8
Lindeman,Ryan Paul	Senior	20 Jul 2023	External Audit Support	Adding Israel CEO pay to payroll file and adjusting for foreign currency translation	3.4
Lindeman,Ryan Paul	Senior	20 Jul 2023	External Audit Support	Prepare Journal Entries for CEO pay/ adjusting quarterly entries	1.8

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Lipschutz,Jordan D	Manager	20 Jul 2023	External Audit Support	Reviewed client status deck including progress to-date, and other important items for client items critical items for prior to reporting progress to-date on project deliverables to J. Block (Celsius) for his review. EY Attendees: J. Lipschutz, S. Zaman, S. Riley	0.5
Lipschutz,Jordan D	Manager	20 Jul 2023	External Audit Support	Meeting to discuss progression of timeline with EY leadership prior to presenting discussed current status of engagement to J. Block (Celsius). EY Attendees: E. Harvey, J. Hill, J. Lipschutz, S. Zaman, S. Riley, Y. Schwartz, S. Beattie	1.0
MacIntosh,Paul	Parter/Principal	20 Jul 2023	External Audit Support	Executive review of 2022 other receivables workbook	0.9
MacIntosh,Paul	Parter/Principal	20 Jul 2023	External Audit Support	Executive review of Q1 2022 fixed assets workbook following	0.7
MacIntosh,Paul	Parter/Principal	20 Jul 2023	External Audit Support	Executive review of Q2 2022 fixed assets workbook following	1.4
MacIntosh,Paul	Parter/Principal	20 Jul 2023	External Audit Support	Executive review of Q3 2022 fixed assets workbook after secondary	1.2
MacIntosh,Paul	Parter/Principal	20 Jul 2023	External Audit Support	Executive review of Q4 2022 fixed assets workbook following	1.7
MacIntosh,Paul	Parter/Principal	20 Jul 2023	External Audit Support	Executive review of FY 2022 fixed assets workbook folling	0.9
Riley,Sean	Senior Manager	20 Jul 2023	External Audit Support	Meeting to discuss approach for reporting progress to-date on project deliverables to J. Block (Celsius) for his review t. EY Attendees: J. Lipschutz, S. Zaman, S. Riley	0.5
Riley,Sean	Senior Manager	20 Jul 2023	External Audit Support	Meeting to discuss progression of timeline with EY leadership prior to presenting discussed current status of engagement to J. Block (Celsius). EY Attendees: E. Harvey, J. Hill, J. Lipschutz, S. Zaman, S. Riley, Y. Schwartz, S. Beattie	1.0
Riley,Sean	Senior Manager	20 Jul 2023	External Audit Support	Meeting to discuss final review of prepaids before submitting for partner review as well as discuss gameplan/strategy for other financial statement areas (revenue, expenses, other payables, etc) EY Attendees: P. Yoo, S. Riley, T. Hayes	1.1
Riley,Sean	Senior Manager	20 Jul 2023	External Audit Support	Secondary review of Q3 2022 fixed assets workbook.	1.4
Riley,Sean	Senior Manager	20 Jul 2023	External Audit Support	Secondary review of Q4 2022 fixed assets workbook.	1.3
Riley,Sean	Senior Manager	20 Jul 2023	External Audit Support	Secondary review of FY 2022 fixed assets workbook.	0.6
Riley,Sean	Senior Manager	20 Jul 2023	External Audit Support	Secondary review of 2022 debt workbook.	1.7

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Sun,Kaiyang	Senior Manager	20 Jul 2023	External Audit Support	Investigated journal entries booked for payroll for fiscal year 2022	2.6
Yoo,Patrick	Senior	20 Jul 2023	External Audit Support	Meeting to discuss gameplan and strategy to prepare FY 2022 revenue workbook EY Attendees: P. Yoo, T. Hayes	1.2
Yoo,Patrick	Senior	20 Jul 2023	External Audit Support	Meeting to discuss final review of prepaids before submitting for partner review as well as discuss gameplan/strategy for other financial statement areas (revenue, expenses, other payables, etc) EY Attendees: P. Yoo, S. Riley, T. Hayes	1.1
Yoo,Patrick	Senior	20 Jul 2023	External Audit Support	Review prepaid expenses workpaper after senior managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list. Afterwards, sent to partner for review	0.3
Yoo,Patrick	Senior	20 Jul 2023	External Audit Support	Review prepaid hosting fees workpaper after senior managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list. Afterwards, sent to partner for review	0.4
Yoo,Patrick	Senior	20 Jul 2023	External Audit Support	Review other receivables workpaper after senior managerial review, making requested updates and also checking to see if client uploaded any new support for open items. If not, kept on open items list. Afterwards, sent to partner for review	0.2
Yoo,Patrick	Senior	20 Jul 2023	External Audit Support	Review FY 2022 mining pool operator agreements with Foundry and Titan	0.7
Yoo,Patrick	Senior	20 Jul 2023	External Audit Support	Begin to go through FY 2022 revenue workbook provided by Pratibha P. and Jenny F.	3.9
Yoo,Patrick	Senior	20 Jul 2023	External Audit Support	Perform recalculation of FY 2022 balance using revenue workbook provided by Pratibha P. and Jenny F.	1.2
Zaman,Sabina	Partner/Principal	20 Jul 2023	External Audit Support	Meeting to discuss approach for reporting progress to-date on project deliverables to J. Block (Celsius) for his review t. EY Attendees: J. Lipschutz, S. Zaman, S. Riley	0.5
Zaman,Sabina	Partner/Principal	20 Jul 2023	External Audit Support	Meeting to discuss progression of timeline with EY leadership prior to presenting discussed current status of engagement to J. Block (Celsius). EY Attendees: E. Harvey, J. Hill, J. Lipschutz, S. Zaman, S. Riley, Y. Schwartz, S. Beattie	1.0

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Deravin,Susan	Senior Manager	21 Jul 2023	External Audit Support	Meeting to discuss potential accounting rules should be applied pre/post bankruptcy petition. EY Attendees: K. Sun, S. Riley, S. Deravin, L. Holliday, S. Zaman	0.4
Dishman,Carly	Manager	21 Jul 2023	External Audit Support	Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius)	0.6
Dishman,Carly	Manager	21 Jul 2023	External Audit Support	Review accounting memorandum documenting accounting treatment for power purchase agreement between client and Constellation NewEnergy (part 2)	2.3
Dishman,Carly	Manager	21 Jul 2023	External Audit Support	Review supporting financial statement disclosures workbook as of year-end 2022 for client's existing leases. (part 1)	2.6
Granados,Dariana	Staff	21 Jul 2023	External Audit Support	Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius)	0.6
Granados,Dariana	Staff	21 Jul 2023	External Audit Support	Prepare supporting financial statement disclosures workbook as of year-end 2022 for client's existing leases. (Day 2)	3.3
Granados,Dariana	Staff	21 Jul 2023	External Audit Support	Prepare yearly leases amortization schedules workbook for client's operating leases.	1.4
Gray,Amaya	Staff	21 Jul 2023	External Audit Support	Meeting to review external finance standing call and status report decks prior to J. Block (Celsius) review EY Attendees: J. Lipschutz, A. Gray, S. Riley	0.9
Gray,Amaya	Staff	21 Jul 2023	External Audit Support	Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius)	0.6
Gray,Amaya	Staff	21 Jul 2023	External Audit Support	Draft Status agenda and status report deck simultaneously to prepare for status agenda and status call report meetings with Celsius	3.3

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gray,Amaya	Staff	21 Jul 2023	External Audit Support	Updating status report deck to prepare for status call with Celsius next week	1.2
Gust,Ryan Alexander	Senior	21 Jul 2023	External Audit Support	Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius)	0.6
Gust,Ryan Alexander	Senior	21 Jul 2023	External Audit Support	Discuss revenue recognition for audit support and how we are building the workpapers EY Attendees: R. Gust, R. Lindeman, T. Hayes	0.8
Gust,Ryan Alexander	Senior	21 Jul 2023	External Audit Support	Continued to update the payroll workbook based on discussion with management	1.2
Gust,Ryan Alexander	Senior	21 Jul 2023	External Audit Support	Review the cash reconciliation workbook	0.3
Hayes,Taylor C	Manager	21 Jul 2023	External Audit Support	Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius)	0.6
Hayes,Taylor C	Manager	21 Jul 2023	External Audit Support	Discuss revenue recognition for audit support and how we are building the workpapers EY Attendees: R. Gust, R. Lindeman, T. Hayes	0.8
Hayes,Taylor C	Manager	21 Jul 2023	External Audit Support	Review of EY prepared FY22 revenue calculation derived from BTC mining	2.3
Hayes,Taylor C	Manager	21 Jul 2023	External Audit Support	Vouching of blockchain transactions within FY22 revenue workbook to confirm receipt of BTC from pool operator	0.7
Hayes,Taylor C	Manager	21 Jul 2023	External Audit Support	Sample testing of daily BTC prices used in FY22 revenue workbook to confirm accuracy of pricing utilized	0.4
Hayes,Taylor C	Manager	21 Jul 2023	External Audit Support	Update open item listing for questions related to bitmain coupons, revenue recognition, and advanced payments	0.3
Hayes,Taylor C	Manager	21 Jul 2023	External Audit Support	Preview 2022 impairment analysis workbook to assess how to prepare/present	0.6
Hayes,Taylor C	Manager	21 Jul 2023	External Audit Support	Preview 2022 energy expenses workbook to assess how to prepare/present	0.2

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hayes,Taylor C	Manager	21 Jul 2023	External Audit Support	Preview 2022 insurance analysis workbook to assess how to prepare/present	0.3
Hayes,Taylor C	Manager	21 Jul 2023	External Audit Support	Review of previously filed Celsius S-1 FS disclosures to confirm whether accounting policy disclosures align with initial analysis performed by EY across leases, revenue recognition, and digital assets	1.7
Holliday,Lindsay Rose	Executive Director	21 Jul 2023	External Audit Support	Meeting to discuss potential accounting rules should be applied pre/post bankruptcy petition. EY Attendees: K. Sun, S. Riley, S. Deravin, L. Holliday, S. Zaman	0.4
Lindeman,Ryan Paul	Senior	21 Jul 2023	External Audit Support	Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius)	0.6
Lindeman,Ryan Paul	Senior	21 Jul 2023	External Audit Support	Discuss revenue recognition for audit support and how we are building the workpapers EY Attendees: R. Gust, R. Lindeman, T. Hayes	0.8
Lindeman,Ryan Paul	Senior	21 Jul 2023	External Audit Support	Built out cash reconciliation for Q1-Q4 2022	3.8
Lipschutz,Jordan D	Manager	21 Jul 2023	External Audit Support	Meeting to review external status report deck prior to J. Block (Celsius) review EY Attendees: J. Lipschutz, A. Gray, S. Riley	0.9
Lipschutz,Jordan D	Manager	21 Jul 2023	External Audit Support	Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius)	0.6
Lipschutz,Jordan D	Manager	21 Jul 2023	External Audit Support	Meeting to discuss the preparation of the "status update" deck to present to Celsius on Monday morning EY Attendees: J. Lipschutz, K. Sun, S. Zaman, S. Riley	0.4
Lipschutz,Jordan D	Manager	21 Jul 2023	External Audit Support	Draft agenda / updates for finance standing meeting with Celsius	2.1
Lipschutz,Jordan D	Manager	21 Jul 2023	External Audit Support	Draft status deck for review with J. Block (Celsius) regarding progress and risks / issues on the project deliverables	3.3

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Lipschutz,Jordan D	Manager	21 Jul 2023	External Audit Support	Update and load the latest open items tracker to SendSafely	0.2
MacIntosh,Paul	Parter/Principal	21 Jul 2023	External Audit Support	Executive review of 2022 debt workbook.	1.2
MacIntosh,Paul	Parter/Principal	21 Jul 2023	External Audit Support	Executive review of 2022 leases workbook	1.3
Riley,Sean	Senior Manager	21 Jul 2023	External Audit Support	Meeting to discuss potential accounting rules should be applied pre/post bankruptcy petition. EY Attendees: K. Sun, S. Riley, S. Deravin, L. Holliday, S. Zaman	0.4
Riley,Sean	Senior Manager	21 Jul 2023	External Audit Support	Meeting to review external status report deck prior to J. Block (Celsius) review EY Attendees: J. Lipschutz, A. Gray, S. Riley	0.9
Riley,Sean	Senior Manager	21 Jul 2023	External Audit Support	Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius)	0.6
Riley,Sean	Senior Manager	21 Jul 2023	External Audit Support	Meeting to discuss the preparation of the "status update" deck to present to Celsius on Monday morning EY Attendees: J. Lipschutz, K. Sun, S. Zaman, S. Riley	0.4
Riley,Sean	Senior Manager	21 Jul 2023	External Audit Support	Secondary review of 2022 leases workbook (i.e., adoption of ASC 842 accounting guidance).	2.8
Riley,Sean	Senior Manager	21 Jul 2023	External Audit Support	Review of 2022 digital asset support provided by the client.	1.2
Simpson,Rhett Everett	Senior	21 Jul 2023	External Audit Support	Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius)	0.6
Sun,Kaiyang	Senior Manager	21 Jul 2023	External Audit Support	Meeting to discuss potential accounting rules should be applied pre/post bankruptcy petition. EY Attendees: K. Sun, S. Riley, S. Deravin, L. Holliday, S. Zaman	0.4
Sun,Kaiyang	Senior Manager	21 Jul 2023	External Audit Support	Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius)	0.6

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Sun,Kaiyang	Senior Manager	21 Jul 2023	External Audit Support	Meeting to discuss the preparation of the "status update" deck to present to Celsius on Monday morning EY Attendees: J. Lipschutz, K. Sun, S. Zaman, S. Riley	0.4
Sun,Kaiyang	Senior Manager	21 Jul 2023	External Audit Support	Researched bankruptcy guidance and considered impacts to audit readiness / financial statements work	2.6
Yoo,Patrick	Senior	21 Jul 2023	External Audit Support	Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius)	0.6
Yoo,Patrick	Senior	21 Jul 2023	External Audit Support	Preview 2022 impairment analysis workbook to assess how to prepare/present	0.4
Yoo,Patrick	Senior	21 Jul 2023	External Audit Support	Begin preparation of 2022 impairment analysis workbook	3.7
Yoo,Patrick	Senior	21 Jul 2023	External Audit Support	Preview 2022 energy expenses workbook to assess how to prepare/present	0.7
Yoo,Patrick	Senior	21 Jul 2023	External Audit Support	Preview 2022 insurance analysis workbook to assess how to prepare/present	0.6
Zaman,Sabina	Partner/Principal	21 Jul 2023	External Audit Support	Meeting to discuss potential accounting rules should be applied pre/post bankruptcy petition. EY Attendees: K. Sun, S. Riley, S. Deravin, L. Holliday, S. Zaman	0.4
Zaman,Sabina	Partner/Principal	21 Jul 2023	External Audit Support	Meeting to discuss the preparation of the "status update" deck to present to Celsius on Monday morning EY Attendees: J. Lipschutz, K. Sun, S. Zaman, S. Riley	0.4
Zaman, Sabina	Partner/Principal	21 Jul 2023	External Audit Support	Review status report deck prior to sharing with J. Block (Celsius)	2.3
Zimmer,Kristin	Manager	21 Jul 2023	External Audit Support	Meeting with EY and Celsius to discuss status agenda and supporting documentation required from Celsius. EY Attendees: A. Gray, J. Lipschutz, R. Lindeman, R. Gust, P. Yoo, S. Riley, K. Sun, C. Dishman, D. Granados, K. Zimmer, R. Simpson, T. Hayes. Other Attendees: J. Fan (Celsius) P. Pandey (Celsius)	0.6
Granados,Dariana	Staff	23 Jul 2023	External Audit Support	Building ASC Topic 842 (Leases) analysis workbook for documentation of accounting roadmap, policy elections, and assessment of lease terms of the client's leasing population. (Day 1)	2.6

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Shimoni,Avri	Senior Manager	23 Jul 2023	External Audit Support	Detail review of the 2021 financial statements and revisiting audit working papers in relation with the 2021 audit as a preparation for discussion with successor auditors	2.0
Beattie,Steve	Partner/Principal	24 Jul 2023	External Audit Support	Meeting with EY leadership to discuss overall progression of Celsius engagement and detailed timeline view EY Attendees: S. Zaman, S. Riley, S. Beattie, T. Caruso	0.5
Caruso,Thierry	Partner/Principal	24 Jul 2023	External Audit Support	Meeting with EY leadership to discuss overall progression of Celsius engagement and detailed timeline view EY Attendees: S. Zaman, S. Riley, S. Beattie, T. Caruso	0.5
Caruso,Thierry	Partner/Principal	24 Jul 2023	External Audit Support	Meeting with EY leadership to discuss transaction structure around Celsius engagement EY Attendees: S. Zaman, T. Caruso, D. Helwing, K. Sun, S. Deravin, S. Riley, D. Horn, B. Suarez	0.6
Dishman,Carly	Manager	24 Jul 2023	External Audit Support	Meeting to discuss with subject matter advisors the accounting for derivative treatment of power purchase agreements and their features in relation to the Client's contracts with Constellation NewEnergy and Mothership Energy. Team discussed specific questions arising from the contracts' terms that will aid in drafting of accounting memorandums. EY Attendees: C. Dishman, D. Granados, N. Roth, S. Riley, T. Hayes	0.5
Dishman,Carly	Manager	24 Jul 2023	External Audit Support	Review and finalize template for lease accounting matrix to document lease agreement terms and policy elections	2.4
Dishman,Carly	Manager	24 Jul 2023	External Audit Support	Document lease agreement terms for land leases (Rebel and Stiles) in the lease accounting matrix	2.6
Dishman,Carly	Manager	24 Jul 2023	External Audit Support	Gather questions for client related to land leases to discuss in bi-weekly meeting	0.4

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Granados,Dariana	Staff	24 Jul 2023	External Audit Support	Meeting to discuss with subject matter advisors the accounting for derivative treatment of power purchase agreements and their features in relation to the Client's contracts with Constellation NewEnergy and Mothership Energy. Team discussed specific questions arising from the contracts' terms that will aid in drafting of accounting memorandums. EY Attendees: A. Soures, C. Dishman, D. Granados, N. Roth, S. Riley, T. Hayes	0.5
Granados,Dariana	Staff	24 Jul 2023	External Audit Support	Building Accounting Standards Codification (ASC) Topic 842 (Leases) analysis workbook for documentation of accounting roadmap, policy elections, and assessment of lease terms of the client's leasing population. (Day 2)	1.6
Granados,Dariana	Staff	24 Jul 2023	External Audit Support	Prepare supporting financial statement disclosures workbook as of year-end 2022 for client's existing leases. (Day 3)	4.7
Granados,Dariana	Staff	24 Jul 2023	External Audit Support	Reviewing client's hosting arrangements for evaluation of embedded leases. (Day 1)	1.8
Gray,Amaya	Staff	24 Jul 2023	External Audit Support	Meeting to discuss weekly status update with Celsius and to coordinate on what documents are needed to manage timeline of tasks and deliverables. EY Attendees: A. Steger, A. Gray, J. Hill, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5
Gray,Amaya	Staff	24 Jul 2023	External Audit Support	Adjusting weekly status report deck that will be presented to Celsius	1.3
Gust,Ryan Alexander	Senior	24 Jul 2023	External Audit Support	Review payroll workpaper and possible proposed journal entries (JE). EY Attendees: R. Gust, K. Sun, S. Riley	0.5
Gust,Ryan Alexander	Senior	24 Jul 2023	External Audit Support	Meeting to discuss the journal entries for payroll and finalization of the payroll file EY Attendees: R. Gust, S. Riley	0.6
Gust,Ryan Alexander	Senior	24 Jul 2023	External Audit Support	Continue to prepare payroll file based on discussion with management	3.8
Gust,Ryan Alexander	Senior	24 Jul 2023	External Audit Support	Review and finalize cash reconciliation workpaper	0.7
Gust,Ryan Alexander	Senior	24 Jul 2023	External Audit Support	Prepare Consolidated Proposed AJE file and populate with information from payroll	0.4

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hayes,Taylor C	Manager	24 Jul 2023	External Audit Support	Meeting to discuss with subject matter advisors the accounting for derivative treatment of power purchase agreements and their features in relation to the Client's contracts with Constellation NewEnergy and Mothership Energy. Team discussed specific questions arising from the contracts' terms that will aid in drafting of accounting memorandums. EY Attendees: A. Soures, C. Dishman, D. Granados, N. Roth, S. Riley, T. Hayes	0.5
Hayes,Taylor C	Manager	24 Jul 2023	External Audit Support	Meeting to discuss weekly status update with Celsius and to coordinate on what documents are needed to manage timeline of tasks and deliverables. EY Attendees: A. Steger, A. Gray, J. Hill, J. Block, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5
Hayes,Taylor C	Manager	24 Jul 2023	External Audit Support	Review of trade tickets received to date related to FY22 disposition of BTC	2.9
Hayes,Taylor C	Manager	24 Jul 2023	External Audit Support	Review of impairment calculations provided by Celsius related to FY22 digital assets	3.7
Hill,Jeff	Partner/Principal	24 Jul 2023	External Audit Support	Meeting to discuss weekly status update with Celsius and to coordinate on what documents are needed to manage timeline of tasks and deliverables. EY Attendees: A. Steger, A. Gray, J. Hill, J. Block, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5
Lindeman,Ryan Paul	Senior	24 Jul 2023	External Audit Support	Built out other payables file	1.9
Lindeman,Ryan Paul	Senior	24 Jul 2023	External Audit Support	Worked on tying support/details for Q1 for the other payables file	2.1
Lindeman,Ryan Paul	Senior	24 Jul 2023	External Audit Support	Worked on tying support/details for Q2 for the other payables file	1.9
Lindeman,Ryan Paul	Senior	24 Jul 2023	External Audit Support	Built out revenue recognition workbook file	1.7

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Lipschutz,Jordan D	Manager	24 Jul 2023	External Audit Support	Meeting to discuss weekly status update with Celsius and to coordinate on what documents are needed to manage timeline of tasks and deliverables. EY Attendees: A. Steger, A. Gray, J. Hill, J. Block, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5
Lipschutz,Jordan D	Manager	24 Jul 2023	External Audit Support	Updating status report for meeting with Celsius to discuss project status and risks/issues	0.7
Lipschutz,Jordan D	Manager	24 Jul 2023	External Audit Support	Updating client meeting series cadence based on client feedback	0.2
MacIntosh,Paul	Parter/Principal	24 Jul 2023	External Audit Support	Executive review of FY 2022 payroll workbook	0.8
MacIntosh,Paul	Parter/Principal	24 Jul 2023	External Audit Support	Executive review of FY 2022 advanced payments workbook	1.1
MacIntosh,Paul	Parter/Principal	24 Jul 2023	External Audit Support	Executive review of FY 2022 other payables workbook	1.2
Mhana,Anas	Manager	24 Jul 2023	External Audit Support	Review of the 2021 financial statements and revisiting audit working papers in relation with the 2021 audit as a preparation for discussion with successor auditors	3.0
Riley,Sean	Senior Manager	24 Jul 2023	External Audit Support	Meeting to discuss with subject matter advisors the accounting for derivative treatment of power purchase agreements and their features in relation to the Client's contracts with Constellation NewEnergy and Mothership Energy. Team discussed specific questions arising from the contracts' terms that will aid in drafting of accounting memorandums. EY Attendees: A. Soures, C. Dishman, D. Granados, N. Roth, S. Riley, T. Hayes	0.5
Riley,Sean	Senior Manager	24 Jul 2023	External Audit Support	Review payroll workpaper and possible proposed journal entries (JE). EY Attendees: R. Gust, K. Sun, S. Riley	0.5
Riley,Sean	Senior Manager	24 Jul 2023	External Audit Support	Meeting to discuss weekly status update with Celsius and to coordinate on what documents are needed to manage timeline of tasks and deliverables. EY Attendees: A. Steger, A. Gray, J. Hill, J. Block, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Riley,Sean	Senior Manager	24 Jul 2023	External Audit Support	Meeting to discuss the journal entries for payroll and finalization of the payroll file EY Attendees: R. Gust, S. Riley	0.6
Riley,Sean	Senior Manager	24 Jul 2023	External Audit Support	Secondary review of FY 2022 payroll workbook.	1.4
Riley,Sean	Senior Manager	24 Jul 2023	External Audit Support	Secondary review of FY 2022 advanced payments workbook.	2.7
Riley,Sean	Senior Manager	24 Jul 2023	External Audit Support	Secondary review of FY 2022 other payables workbook.	1.6
Roth,Nico	Manager	24 Jul 2023	External Audit Support	Meeting to discuss with subject matter advisors the accounting for derivative treatment of power purchase agreements and their features in relation to the Client's contracts with Constellation NewEnergy and Mothership Energy. Team discussed specific questions arising from the contracts' terms that will aid in drafting of accounting memorandums. EY Attendees: A. Soures, C. Dishman, D. Granados, N. Roth, S. Riley, T. Hayes	0.5
Steger,Adam Elliot	Senior Manager	24 Jul 2023	External Audit Support	Meeting to discuss weekly status update with Celsius and to coordinate on what documents are needed to manage timeline of tasks and deliverables. EY Attendees: A. Steger, A. Gray, J. Hill, J. Block, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5
Sun,Kaiyang	Senior Manager	24 Jul 2023	External Audit Support	Review payroll workpaper and possible proposed journal entries (JE). EY Attendees: R. Gust, K. Sun, S. Riley	0.5
Sun,Kaiyang	Senior Manager	24 Jul 2023	External Audit Support	Meeting to discuss weekly status update with Celsius and to coordinate on what documents are needed to manage timeline of tasks and deliverables. EY Attendees: A. Steger, A. Gray, J. Hill, J. Block, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5
Yoo,Patrick	Senior	24 Jul 2023	External Audit Support	Review AP, accrued expenses, and other payables listings for vendors to potentially send vendor confirmations.	0.9
Yoo,Patrick	Senior	24 Jul 2023	External Audit Support	Prepare Q1 2022 impairment analysis calculation within revenue reconciliation workbook	3.9

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo,Patrick	Senior	24 Jul 2023	External Audit Support	Update FY 2022 revenue re-calc after meeting with Celsius team and begin to set up FY 2021 revenue re-calc workbook	1.9
Yoo,Patrick	Senior	24 Jul 2023	External Audit Support	Finish prepaid expenses workpaper (all 4 quarters in 2022) after final support provided	0.4
Yoo,Patrick	Senior	24 Jul 2023	External Audit Support	Finish other receivables workpaper (all 4 quarters in 2022) after final support provided	0.3
Yoo,Patrick	Senior	24 Jul 2023	External Audit Support	Finish prepaid hosting workpaper (all 4 quarters in 2022) after final support provided	0.4
Yoo,Patrick	Senior	24 Jul 2023	External Audit Support	Begin preparation of other payables reconciliation	0.4
Yoo,Patrick	Senior	24 Jul 2023	External Audit Support	Analyze all new uploaded client support and update open items tracker to reflect what's truly outstanding	2.2
Zaman,Sabina	Partner/Principal	24 Jul 2023	External Audit Support	Meeting to discuss weekly status update with Celsius and to coordinate on what documents are needed to manage timeline of tasks and deliverables. EY Attendees: A. Steger, A. Gray, J. Hill, J. Block, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5
Zaman, Sabina	Partner/Principal	24 Jul 2023	External Audit Support	Meeting with team to discuss overall progression of Celsius engagement and detailed timeline view EY Attendees: S. Zaman, S. Riley, S. Beattie, T. Caruso	0.5
Barda,Eli	Partner/Principal	25 Jul 2023	External Audit Support	Detail review of the 2021 financial statements and revisiting audit working papers in relation with the 2021 audit as a preparation for discussion with successor auditors	1.3
Dishman,Carly	Manager	25 Jul 2023	External Audit Support	Review hosting arrangements for potential embedded leases (2/4 agreements, part 1)	3.1
Dishman,Carly	Manager	25 Jul 2023	External Audit Support	Review and revise 2021 lease calculation schedule for Argo finance lease part 1	1.3
Dishman,Carly	Manager	25 Jul 2023	External Audit Support	Review and revise 2021 lease calculation schedule for Argo finance lease part 2	1.0
Granados,Dariana	Staff	25 Jul 2023	External Audit Support	Reviewing client's hosting arrangements for evaluation of embedded leases. (Day 2)	5.6

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gray,Amaya	Staff	25 Jul 2023	External Audit Support	Meeting to discuss agenda of status and to update to any open items from Celsius team. EY Attendees: A. Gray, J. Lipschutz, S. Riley, R. Gust, P. Yoo, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius), P. Pandey (Celsius)	0.7
Gray,Amaya	Staff	25 Jul 2023	External Audit Support	Updating project plan with items received from Celsius	1.3
Gust,Ryan Alexander	Senior	25 Jul 2023	External Audit Support	Meeting to discuss agenda of status and to update to any open items from Celsius team. EY Attendees: A. Gray, J. Lipschutz, S. Riley, R. Gust, P. Yoo, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius), P. Pandey (Celsius)	0.7
Hayes,Taylor C	Manager	25 Jul 2023	External Audit Support	Meeting to discuss agenda of status and to update to any open items from Celsius team. EY Attendees: A. Gray, J. Lipschutz, S. Riley, R. Gust, P. Yoo, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius), P. Pandey (Celsius)	0.7
Hayes,Taylor C	Manager	25 Jul 2023	External Audit Support	Call to regarding Celsius newly uploaded support for prepaids, fixed assets, revenue, etc) and discuss workings and findings from previous day prior to client call EY Attendees: T. Hayes, P. Yoo	0.6
Hayes,Taylor C	Manager	25 Jul 2023	External Audit Support	Meeting to discuss accounting treatment for coupons/credits from Bitmain EY Attendees: A. Fuller, H. Martin, P. Yoo, S. Riley, T. Hayes	0.3
Hayes,Taylor C	Manager	25 Jul 2023	External Audit Support	Update impairment calculations related to FY22 digital assets provided by client to correct errors	2.8
Hayes,Taylor C	Manager	25 Jul 2023	External Audit Support	Vouching bank proceeds (external sales of BTC) within FY22 digital asset workbook	1.6
Hayes,Taylor C	Manager	25 Jul 2023	External Audit Support	Research proceeds related to digital asset dispositions that were unable to vouch to bank proceeds	2.2
Helwing,Dan S.	Partner/Principal	25 Jul 2023	External Audit Support	Meeting with EY leadership to discuss transaction structure around Celsius engagement EY Attendees: S. Zaman, T. Caruso, D. Helwing, K. Sun, S. Deravin, S. Riley, D. Horn, B. Suarez	0.6
Lindeman,Ryan Paul	Senior	25 Jul 2023	External Audit Support	Worked on tying support/details for Q3 for the other payables file	1.8
Lindeman,Ryan Paul	Senior	25 Jul 2023	External Audit Support	Worked on tying support/details for Q4 for the other payables file	1.8

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Lindeman,Ryan Paul	Senior	25 Jul 2023	External Audit Support	Clean up of file/summarizing questions for other payables file	1.6
Lindeman,Ryan Paul	Senior	25 Jul 2023	External Audit Support	Prepare and set up accrued expenses file	0.9
Lipschutz,Jordan D	Manager	25 Jul 2023	External Audit Support	Meeting to discuss agenda of status and to update to any open items from Celsius team. EY Attendees: A. Gray, J. Lipschutz, S. Riley, R. Gust, P. Yoo, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius), P. Pandey (Celsius)	0.7
Lipschutz,Jordan D	Manager	25 Jul 2023	External Audit Support	Email correspondence with Celsius regarding open document request items	0.2
Lipschutz,Jordan D	Manager	25 Jul 2023	External Audit Support	Email correspondence with Celsius regarding updated open items tracker uploaded to SendSafely	0.3
Riley,Sean	Senior Manager	25 Jul 2023	External Audit Support	Meeting to discuss agenda of status and to update to any open items from Celsius team. EY Attendees: A. Gray, J. Lipschutz, S. Riley, R. Gust, P. Yoo, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius), P. Pandey (Celsius)	0.7
Riley,Sean	Senior Manager	25 Jul 2023	External Audit Support	Meeting to discuss accounting treatment for coupons/credits from Bitmain EY Attendees: A. Fuller, H. Martin, P. Yoo, S. Riley, T. Hayes	0.3
Riley,Sean	Senior Manager	25 Jul 2023	External Audit Support	Review of adjusting journal entries for payroll.	0.8
Riley,Sean	Senior Manager	25 Jul 2023	External Audit Support	Secondary review of FY 2022 cash reconciliation.	2.3
Riley,Sean	Senior Manager	25 Jul 2023	External Audit Support	Review of 2022 prepaid hosting cost analysis.	2.8
Riley,Sean	Senior Manager	25 Jul 2023	External Audit Support	Review of FY 2022 accrued expenses workbook.	2.9
Sun,Kaiyang	Senior Manager	25 Jul 2023	External Audit Support	Meeting to discuss agenda of status and to update to any open items from Celsius team. EY Attendees: A. Gray, J. Lipschutz, S. Riley, R. Gust, P. Yoo, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius), P. Pandey (Celsius)	0.7
Yoo,Patrick	Senior	25 Jul 2023	External Audit Support	Meeting to discuss agenda of status and to update to any open items from Celsius team. EY Attendees: A. Gray, J. Lipschutz, S. Riley, R. Gust, P. Yoo, T. Hayes, K. Sun. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius), P. Pandey (Celsius)	0.7

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo,Patrick	Senior	25 Jul 2023	External Audit Support	Call to regarding Celsius newly uploaded support for prepaids, fixed assets, revenue, etc) and discuss workings and findings from previous day prior to client call EY Attendees: T. Hayes, P. Yoo	0.6
Yoo,Patrick	Senior	25 Jul 2023	External Audit Support	Meeting to discuss accounting treatment for coupons/credits from Bitmain EY Attendees: P. Yoo, S. Riley, T. Hayes	0.3
Yoo,Patrick	Senior	25 Jul 2023	External Audit Support	Adjust Q2 and Q3 2022 fixed asset roll forward schedules after finding out more details about fixed asset disposal from client	1.2
Yoo,Patrick	Senior	25 Jul 2023	External Audit Support	Prepare 2021 revenue re-calculation workbook	3.9
Yoo,Patrick	Senior	25 Jul 2023	External Audit Support	Begin to analyze 2021 impairment of revenue	1.1
Yoo,Patrick	Senior	25 Jul 2023	External Audit Support	Summarize all proposed adjusting journal entries to date in summary file to eventually send to client	1.2
Zaman, Sabina	Partner/Principal	25 Jul 2023	External Audit Support	Review of status report deck to be shared in meeting with J. Block (Celsius) following the weekend	2.1
Barda,Eli	Partner/Principal	26 Jul 2023	External Audit Support	Coordination between Israel and US EY leadership regarding timeline of Celsius engagement and expectations from J. Block (Celsius) prior to further detailed call next week EY Attendees: A. Gray, A. Shimoni, E. Barda, I. Gotlieb, J. Hill, J. Lipschutz, S. Riley	0.5
Deravin,Susan	Senior Manager	26 Jul 2023	External Audit Support	Meeting with EY leadership to discuss transaction structure around Celsius engagement EY Attendees: S. Zaman, T. Caruso, D. Helwing, K. Sun, S. Deravin, S. Riley, D. Horn, B. Suarez	0.6
Dishman,Carly	Manager	26 Jul 2023	External Audit Support	Review hosting arrangements for potential embedded leases (2/4 agreements, part 2)	2.8
Dishman,Carly	Manager	26 Jul 2023	External Audit Support	Review lease disclosure schedules for 2021 and 2022 footnotes; gather questions to discuss with client regarding the IBR, disclosures, and policy elections related to disclosures	3.6
Granados,Dariana	Staff	26 Jul 2023	External Audit Support	Reviewing client's hosting arrangements for evaluation of embedded leases. (Day 3)	3.3

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gray,Amaya	Staff	26 Jul 2023	External Audit Support	Call with Israel and US EY leadership to discuss project status reports with regards to regarding timeline of Celsius engagement and expectations from J. Block (Celsius) prior to further detailed call next week EY Attendees: A. Gray, A. Shimoni, E. Barda, I. Gotlieb, J. Hill, J. Lipschutz, S. Riley	0.5
Gust,Ryan Alexander	Senior	26 Jul 2023	External Audit Support	Meeting to discuss the payroll workpaper in preparation for meeting with client EY Attendees: R. Gust, K. Sun	0.3
Gust,Ryan Alexander	Senior	26 Jul 2023	External Audit Support	Meeting to discuss payroll AJEs after meeting with client EY Attendees: R. Gust, K. Sun	0.5
Gust,Ryan Alexander	Senior	26 Jul 2023	External Audit Support	Meeting to discuss the payroll meeting held with the client and review notes left by M. Quinn EY Attendees: S. Riley, R. Gust	0.5
Gust,Ryan Alexander	Senior	26 Jul 2023	External Audit Support	Finalize payroll AJEs and the payroll workpaper	1.3
Hayes,Taylor C	Manager	26 Jul 2023	External Audit Support	Meeting to discuss current status/progress on all workpapers prepared to date, and move forward on how to present workpapers to the client. EY Attendees: S. Riley, P. Yoo, T. Hayes	1.1
Hill,Jeff	Partner/Principal	26 Jul 2023	External Audit Support	Coordination between Israel and US EY leadership regarding timeline of Celsius engagement and expectations from J. Block (Celsius) prior to further detailed call next week EY Attendees: A. Gray, A. Shimoni, E. Barda, I. Gotlieb, J. Hill, J. Lipschutz, S. Riley	0.5
Lindeman,Ryan Paul	Senior	26 Jul 2023	External Audit Support	Worked on tying support/details for Q1 for the accrued expenses file	2.4
Lindeman,Ryan Paul	Senior	26 Jul 2023	External Audit Support	Worked on tying support/details for Q2 for the accrued expenses file	2.6
Lindeman,Ryan Paul	Senior	26 Jul 2023	External Audit Support	Worked on tying support/details for Q3 for the accrued expenses file	2.3
Lipschutz,Jordan D	Manager	26 Jul 2023	External Audit Support	Coordination between Israel and US EY leadership regarding timeline of Celsius engagement and expectations from J. Block (Celsius) prior to further detailed call next week EY Attendees: A. Gray, A. Shimoni, E. Barda, I. Gotlieb, J. Hill, J. Lipschutz, S. Riley	0.5

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Lipschutz,Jordan D	Manager	26 Jul 2023	External Audit Support	Meeting with J. Block (Celsius) to discuss project status and client feedback to EY regarding draft deliverables.	0.2
Lipschutz,Jordan D	Manager	26 Jul 2023	External Audit Support	Email correspondence with J. Block (Celsius) regarding feedback received on draft deliverables.	0.3
Lipschutz,Jordan D	Manager	26 Jul 2023	External Audit Support	Calculate client fees incurred to-date, with breakouts by workstream and by level	2.1
Lipschutz,Jordan D	Manager	26 Jul 2023	External Audit Support	Summarize the client fees incurred to-date and mapping back to draft deliverables and project work completed	0.6
MacIntosh,Paul	Parter/Principal	26 Jul 2023	External Audit Support	Executive review of adjusting journal entries for payroll	0.4
MacIntosh,Paul	Parter/Principal	26 Jul 2023	External Audit Support	Executive review of FY 2022 cash reconciliation	0.7
Riley,Sean	Senior Manager	26 Jul 2023	External Audit Support	Coordination between Israel and US EY leadership regarding timeline of Celsius engagement and expectations from J. Block (Celsius) prior to further detailed call next week EY Attendees: A. Gray, A. Shimoni, E. Barda, I. Gotlieb, J. Hill, J. Lipschutz, S. Riley	0.5
Riley,Sean	Senior Manager	26 Jul 2023	External Audit Support	Meeting to discuss the payroll meeting held with the client and review notes left by M. Quinn EY Attendees: S. Riley, R. Gust	0.5
Riley,Sean	Senior Manager	26 Jul 2023	External Audit Support	Meeting to discuss current status/progress on all workpapers prepared to date, and move forward on how to present workpapers to the client. EY Attendees: S. Riley, P. Yoo, T. Hayes	1.1
Riley,Sean	Senior Manager	26 Jul 2023	External Audit Support	Review of adjusting journal entries for legal accruals.	1.4
Riley,Sean	Senior Manager	26 Jul 2023	External Audit Support	Review of adjusting journal entries for deferred IPO costs.	1.7
Riley,Sean	Senior Manager	26 Jul 2023	External Audit Support	Review of adjusting journal entries for energy costs.	1.6
Shimoni,Avri	Senior Manager	26 Jul 2023	External Audit Support	Coordination between Israel and US EY leadership regarding timeline of Celsius engagement and expectations from J. Block (Celsius) prior to further detailed call next week EY Attendees: A. Gray, A. Shimoni, E. Barda, I. Gotlieb, J. Hill, J. Lipschutz, S. Riley	0.5
Sun,Kaiyang	Senior Manager	26 Jul 2023	External Audit Support	Meeting to discuss the payroll workpaper in preparation for meeting with client EY Attendees: R. Gust, K. Sun	0.3
Sun,Kaiyang	Senior Manager	26 Jul 2023	External Audit Support	Meeting to discuss payroll AJEs after meeting with client EY Attendees: R. Gust, K. Sun	0.5
Sun,Kaiyang	Senior Manager	26 Jul 2023	External Audit Support	Reviewed payroll AJEs to address client questions	0.8

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo,Patrick	Senior	26 Jul 2023	External Audit Support	Meeting to discuss current status/progress on all workpapers prepared to date, and move forward on how to present workpapers to the client. EY Attendees: S. Riley, P. Yoo, T. Hayes	1.1
Yoo,Patrick	Senior	26 Jul 2023	External Audit Support	Continue preparation of 2021 revenue re-calculation workbook	1.6
Yoo,Patrick	Senior	26 Jul 2023	External Audit Support	Review GL details for cash payments made for lease agreements	1.2
Yoo,Patrick	Senior	26 Jul 2023	External Audit Support	Review prepaid expense and prepaid hosting service schedules to assess whether or not Team can tie out expense movement for insurance, energy, and hosting services	2.4
Yoo,Patrick	Senior	26 Jul 2023	External Audit Support	Review agreements tied to mining equipment purchases to better understand miner locations	0.7
Yoo,Patrick	Senior	26 Jul 2023	External Audit Support	Review 2022 trade tickets support uploaded to SendSafely as part of 2022 revenue impairment analysis	1.4
Zaman, Sabina	Partner/Principal	26 Jul 2023	External Audit Support	Review of status report deck involving external status update prior to presenting to team during status update meeting	3.1
Beattie,Steve	Partner/Principal	27 Jul 2023	External Audit Support	Meeting to discuss project updates around audit support, status report to provide to J. Block (Celsius), timeline of deliverables, and risks/issues regarding engagement activities EY Attendees: J. Lipschutz, E. Harvey, S. Beattie, S. Riley, A. Shimoni, S. Zaman, J. Hill, Y. Shwartz	1.0
Dishman,Carly	Manager	27 Jul 2023	External Audit Support	Meeting with EY and Celsius team to review finance standing to come to an understanding on outstanding items needed from Celsius regarding financial statements, expenses, and leases. EY Attendees: A. Gray, C. Dishman, S. Zaman, S. Riley, K. Sun, T. Hayes, R. Gust. Other Attendees: J. Fan (Celsius), J. Block (Celsius), P. Pandey (Celsius)	0.6
Dishman,Carly	Manager	27 Jul 2023	External Audit Support	Review land acquisition reconciliation schedule provided by the client related to construction in LOIs with PPM	1.1
Dishman,Carly	Manager	27 Jul 2023	External Audit Support	Review additional support provided by client related to construction LOIs: Stiles, Rebel, Garden City, and East Stiles to assess impact on 2021 and 2022 financials	3.2

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gray,Amaya	Staff	27 Jul 2023	External Audit Support	Discussion around budget analysis and preparation to present financial data prior to J. Block (Celsius) review EY Attendees: A. Gray, J. Lipschutz, S. Zaman, S. Riley	0.7
Gray,Amaya	Staff	27 Jul 2023	External Audit Support	Meeting with EY and Celsius team to review finance standing to come to an understanding on outstanding items needed from Celsius regarding financial statements, expenses, and leases. EY Attendees: A. Gray, C. Dishman, S. Zaman, S. Riley, K. Sun, T. Hayes, R. Gust. Other Attendees: J. Fan (Celsius), J. Block (Celsius), P. Pandey (Celsius)	0.6
Gust,Ryan Alexander	Senior	27 Jul 2023	External Audit Support	Meeting with EY and Celsius team to review finance standing to come to an understanding on outstanding items needed from Celsius regarding financial statements, expenses, and leases. EY Attendees: A. Gray, C. Dishman, S. Zaman, S. Riley, K. Sun, T. Hayes, R. Gust. Other Attendees: J. Fan (Celsius), J. Block (Celsius), P. Pandey (Celsius)	0.6
Gust,Ryan Alexander	Senior	27 Jul 2023	External Audit Support	Discussion with R. Lindeman, R. Gust (EY) regarding content and structure of the accrued expenses workbook	0.3
Gust,Ryan Alexander	Senior	27 Jul 2023	External Audit Support	Update the payroll entries in the proposed AJE file	0.4
Harvey,Elizabeth	Partner/Principal	27 Jul 2023	External Audit Support	Meeting to discuss project updates around audit support, status report to provide to J. Block (Celsius), timeline of deliverables, and risks/issues regarding engagement activities EY Attendees: J. Lipschutz, E. Harvey, S. Beattie, S. Riley, A. Shimoni, S. Zaman, J. Hill, Y. Shwartz	1.0
Hayes,Taylor C	Manager	27 Jul 2023	External Audit Support	Meeting with EY and Celsius team to review finance standing to come to an understanding on outstanding items needed from Celsius regarding financial statements, expenses, and leases. EY Attendees: A. Gray, C. Dishman, S. Zaman, S. Riley, K. Sun, T. Hayes, R. Gust. Other Attendees: J. Fan (Celsius), J. Block (Celsius), P. Pandey (Celsius)	0.6
Hayes,Taylor C	Manager	27 Jul 2023	External Audit Support	To discuss revenue schedule and revenue impairment schedules, including open items and observations of client calculation. EY Attendees: P. Yoo, S. Riley, T. Hayes	1.1

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hayes,Taylor C	Manager	27 Jul 2023	External Audit Support	Discussion with P. Yoo, R. Lindeman, T. Hayes, S. Riley , C. Dishman (EY) regarding the content of the other payables and accrued expenses workbooks and how they relate to the other external audit support items we have been working on.	0.5
Hayes,Taylor C	Manager	27 Jul 2023	External Audit Support	Review of updated advanced payments and prepaids workbooks based on discussions with client	1.1
Hayes,Taylor C	Manager	27 Jul 2023	External Audit Support	Research related to PPA derivative presentation on the balance sheet to understand whether Celsius is able to net against the related cost basis asset	1.3
Hayes,Taylor C	Manager	27 Jul 2023	External Audit Support	Calculation of BTC roll forward as it related to period over period changes in BTC balances	1.8
Hayes,Taylor C	Manager	27 Jul 2023	External Audit Support	Review of fixed assets workbook following updates made from client conversation	0.6
Hill,Jeff	Partner/Principal	27 Jul 2023	External Audit Support	Meeting to discuss project updates around audit support, status report to provide to J. Block (Celsius), timeline of deliverables, and risks/issues regarding engagement activities EY Attendees: J. Lipschutz, E. Harvey, S. Beattie, S. Riley, A. Shimoni, S. Zaman, J. Hill, Y. Shwartz	1.0
Lindeman,Ryan Paul	Senior	27 Jul 2023	External Audit Support	Discussion with R. Lindeman, R. Gust (EY) regarding content and structure of the accrued expenses workbook	0.3
Lindeman,Ryan Paul	Senior	27 Jul 2023	External Audit Support	Worked on tying support/details for Q4 for the accrued expenses file	2.2
Lindeman,Ryan Paul	Senior	27 Jul 2023	External Audit Support	Clean up of file/summarizing questions for accrued expenses file	1.9
Lindeman,Ryan Paul	Senior	27 Jul 2023	External Audit Support	Setting up and gathering support for related party account files	2.1
Lipschutz,Jordan D	Manager	27 Jul 2023	External Audit Support	Discussion around budget analysis and preparation to present financial data prior to J. Block (Celsius) review EY Attendees: A. Gray, J. Lipschutz, S. Zaman, S. Riley	0.7
Lipschutz,Jordan D	Manager	27 Jul 2023	External Audit Support	Meeting to discuss project updates around audit support, status report to provide to J. Block (Celsius), timeline of deliverables, and risks/issues regarding engagement activities EY Attendees: J. Lipschutz, E. Harvey, S. Beattie, S. Riley, A. Shimoni, S. Zaman, J. Hill, Y. Shwartz	1.0

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Lipschutz,Jordan D	Manager	27 Jul 2023	External Audit Support	Prepare summary of project status and fees incurred to-date	1.8
Lipschutz,Jordan D	Manager	27 Jul 2023	External Audit Support	Email correspondence regarding updates to draft reconciliations	0.2
MacIntosh,Paul	Parter/Principal	27 Jul 2023	External Audit Support	Executive review of FY 2022 accrued expenses workbook	0.9
MacIntosh,Paul	Parter/Principal	27 Jul 2023	External Audit Support	Executive review of adjusting journal entries for legal accruals	0.6
Riley,Sean	Senior Manager	27 Jul 2023	External Audit Support	Discussion around budget analysis and preparation to present financial data prior to J. Block (Celsius) review EY Attendees: A. Gray, J. Lipschutz, S. Zaman, S. Riley	0.7
Riley,Sean	Senior Manager	27 Jul 2023	External Audit Support	Meeting with EY and Celsius team to review finance standing to come to an understanding on outstanding items needed from Celsius regarding financial statements, expenses, and leases. EY Attendees: A. Gray, C. Dishman, S. Zaman, S. Riley, K. Sun, T. Hayes, R. Gust. Other Attendees: J. Fan (Celsius), J. Block (Celsius), P. Pandey (Celsius)	0.6
Riley,Sean	Senior Manager	27 Jul 2023	External Audit Support	Meeting to discuss project updates around audit support, status report to provide to J. Block (Celsius), timeline of deliverables, and risks/issues regarding engagement activities EY Attendees: J. Lipschutz, E. Harvey, S. Beattie, S. Riley, A. Shimoni, S. Zaman, J. Hill, Y. Shwartz	1.0
Riley,Sean	Senior Manager	27 Jul 2023	External Audit Support	To discuss revenue schedule and revenue impairment schedules, including open items and observations of client calculation. EY Attendees: P. Yoo, S. Riley, T. Hayes	1.1
Riley,Sean	Senior Manager	27 Jul 2023	External Audit Support	Discussion with P. Yoo, R. Lindeman, T. Hayes, S. Riley , C. Dishman (EY) regarding the content of the other payables and accrued expenses workbooks and how they relate to the other external audit support items we have been working on.	0.5
Riley,Sean	Senior Manager	27 Jul 2023	External Audit Support	Secondary review of revenue calculations and workbook.	2.4
Riley,Sean	Senior Manager	27 Jul 2023	External Audit Support	Secondary review of digital asset calculations and workbook.	1.8
Riley,Sean	Senior Manager	27 Jul 2023	External Audit Support	Secondary review of impairment calculations.	1.1

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Shimoni,Avri	Senior Manager	27 Jul 2023	External Audit Support	Meeting to discuss project updates around audit support, status report to provide to J. Block (Celsius), timeline of deliverables, and risks/issues regarding engagement activities EY Attendees: J. Lipschutz, E. Harvey, S. Beattie, S. Riley, A. Shimoni, S. Zaman, J. Hill, Y. Shwartz	1.0
Sun,Kaiyang	Senior Manager	27 Jul 2023	External Audit Support	Meeting with EY and Celsius team to review finance standing to come to an understanding on outstanding items needed from Celsius regarding financial statements, expenses, and leases. EY Attendees: A. Gray, C. Dishman, S. Zaman, S. Riley, K. Sun, T. Hayes, R. Gust. Other Attendees: J. Fan (Celsius), J. Block (Celsius), P. Pandey (Celsius)	0.6
Sun,Kaiyang	Senior Manager	27 Jul 2023	External Audit Support	Reviewed intercompany loan agreements for disclosure purposes	2.4
Sun,Kaiyang	Senior Manager	27 Jul 2023	External Audit Support	Reviewed 2022 advance payment reconciliations	3.2
Sun,Kaiyang	Senior Manager	27 Jul 2023	External Audit Support	Reviewed 2021 purchase agreements and invoices for advance payments	2.1
Sun,Kaiyang	Senior Manager	27 Jul 2023	External Audit Support	Meeting with EY leadership to discuss transaction structure around Celsius engagement EY Attendees: S. Zaman, T. Caruso, D. Helwing, K. Sun, S. Deravin, S. Riley, D. Horn, B. Suarez	0.6
Yoo,Patrick	Senior	27 Jul 2023	External Audit Support	To discuss revenue schedule and revenue impairment schedules, including open items and observations of client calculation. EY Attendees: P. Yoo, S. Riley, T. Hayes	1.1
Yoo,Patrick	Senior	27 Jul 2023	External Audit Support	Discussion with P. Yoo, R. Lindeman, T. Hayes, S. Riley , C. Dishman (EY) regarding the content of the other payables and accrued expenses workbooks and how they relate to the other external audit support items we have been working on.	0.5
Yoo,Patrick	Senior	27 Jul 2023	External Audit Support	Address secondary partner review comments related to fixed asset workpapers	0.9
Yoo,Patrick	Senior	27 Jul 2023	External Audit Support	Update advanced payments workpaper after receiving additional JE and email support	1.2
Yoo,Patrick	Senior	27 Jul 2023	External Audit Support	Review all 4 2022 quarterly reconciliations for GL #219001	0.9

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo,Patrick	Senior	27 Jul 2023	External Audit Support	Review all 4 2022 quarterly reconciliations for GL #219004	1.1
Yoo,Patrick	Senior	27 Jul 2023	External Audit Support	Review all 4 2022 quarterly reconciliations for GL #219006	1.1
Yoo,Patrick	Senior	27 Jul 2023	External Audit Support	Review open items list to Celsius, update for any new items uploaded to SendSafely, add any new inquiries	0.8
Zaman,Sabina	Partner/Principal	27 Jul 2023	External Audit Support	Discussion around budget analysis and preparation to present financial data prior to J. Block (Celsius) review EY Attendees: A. Gray, J. Lipschutz, S. Zaman, S. Riley	0.7
Zaman,Sabina	Partner/Principal	27 Jul 2023	External Audit Support	Meeting with EY and Celsius team to review finance standing to come to an understanding on outstanding items needed from Celsius regarding financial statements, expenses, and leases. EY Attendees: A. Gray, C. Dishman, S. Zaman, S. Riley, K. Sun, T. Hayes, R. Gust. Other Attendees: J. Fan (Celsius), J. Block (Celsius), P. Pandey (Celsius)	0.6
Zaman,Sabina	Partner/Principal	27 Jul 2023	External Audit Support	Meeting to discuss project updates around audit support, status report to provide to J. Block (Celsius), timeline of deliverables, and risks/issues regarding engagement activities EY Attendees: J. Lipschutz, E. Harvey, S. Beattie, S. Riley, A. Shimoni, S. Zaman, J. Hill, Y. Shwartz	1.0
Dishman,Carly	Manager	28 Jul 2023	External Audit Support	Discussion with P. Yoo, R. Lindeman, T. Hayes, S. Riley , C. Dishman (EY) regarding the content of the other payables and accrued expenses workbooks and how they relate to the other external audit support items we have been working on.	0.5
Dishman,Carly	Manager	28 Jul 2023	External Audit Support	Draft disclosure language for recent accounting pronouncements and lease footnote (part 1)	2.9
Dishman,Carly	Manager	28 Jul 2023	External Audit Support	Assess fact pattern for construction in progress for mining sites and research lessee involvement in asset construction guidance under ASC 840	1.3
Granados,Dariana	Staff	28 Jul 2023	External Audit Support	Meeting to discuss feedback from client on the East Stiles and Garden City sites and whether they represent leases. Team discussed follow-up requests for client. EY Attendees: D. Granados, C. Dishman, T. Hayes	0.5
Granados,Dariana	Staff	28 Jul 2023	External Audit Support	Reviewing monthly royalty files from PPM for determination of Rebel lease variable payments. (Day 1)	0.6

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gray,Amaya	Staff	28 Jul 2023	External Audit Support	Meeting to review and update status report deck prior to presenting to Celsius EY Attendees: A. Gray, J. Lipschutz, S. Zaman	0.8
Gray,Amaya	Staff	28 Jul 2023	External Audit Support	Meeting to discuss expectations for working through the weekend EY Attendees: A. Gray, J. Lipschutz, T. Hayes, K. Sun, P. Yoo, R. Lindeman.	0.2
Gray,Amaya	Staff	28 Jul 2023	External Audit Support	Meeting to review status report deck and make adjustments as needed prior to presenting data to Celsius EY Attendees: A. Gray, J. Lipschutz, S. Riley	1.1
Gray,Amaya	Staff	28 Jul 2023	External Audit Support	Updating status report deck to prepare for status report call with Celsius	1.3
Gust,Ryan Alexander	Senior	28 Jul 2023	External Audit Support	Update debt workpaper based on decisions made by management	0.7
Gust,Ryan Alexander	Senior	28 Jul 2023	External Audit Support	Prepare and review the advanced payment workpaper for 2021	3.6
Gust,Ryan Alexander	Senior	28 Jul 2023	External Audit Support	Update the advanced payment workpaper and locate differences and outstanding items	1.9
Hayes,Taylor C	Manager	28 Jul 2023	External Audit Support	Meeting with Celsius to discuss various audit support areas and their respective workbooks. EY Attendees: P. Yoo, R. Lindeman, S. Riley, T. Hayes, R. Gust. Other Attendees: J. Block (Celsius), J. Fan, (Celsius), P. Pandey (Celsius)	2.4
Hayes,Taylor C	Manager	28 Jul 2023	External Audit Support	Meeting to discuss expectations for working through the weekend EY Attendees: A. Gray, J. Lipschutz, T. Hayes, K. Sun, P. Yoo, R. Lindeman	0.2
Hayes,Taylor C	Manager	28 Jul 2023	External Audit Support	Discussed progress of workpapers after client call and plans over weekend to prepare additional schedules. EY Attendees: P. Yoo, R. Lindeman, T. Hayes	0.3
Hayes,Taylor C	Manager	28 Jul 2023	External Audit Support	Review of additional trade tickets received from client for digital assets workbook	1.1
Hayes,Taylor C	Manager	28 Jul 2023	External Audit Support	Review of FY21 digital assets workbook provided by client	2.2
Hayes,Taylor C	Manager	28 Jul 2023	External Audit Support	Review / vouching of digital asset sales during FY21 within Celsius provided revenue workbook	1.2

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Lindeman,Ryan Paul	Senior	28 Jul 2023	External Audit Support	Discussion with P. Yoo, R. Lindeman, T. Hayes, S. Riley , C. Dishman (EY) regarding the content of the other payables and accrued expenses workbooks and how they relate to the other external audit support items we have been working on.	0.5
Lindeman,Ryan Paul	Senior	28 Jul 2023	External Audit Support	Meeting with Celsius to discuss various audit support areas and their respective workbooks. EY Attendees: P. Yoo, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan, (Celsius), P. Pandey (Celsius)	2.4
Lindeman,Ryan Paul	Senior	28 Jul 2023	External Audit Support	Meeting to discuss expectations for working through the weekend EY Attendees: A. Gray, J. Lipschutz, T. Hayes, K. Sun, P. Yoo, R. Lindeman	0.2
Lindeman,Ryan Paul	Senior	28 Jul 2023	External Audit Support	Discussed progress of workpapers after client call and plans over weekend to prepare additional schedules. EY Attendees: P. Yoo, R. Lindeman, T. Hayes	0.3
Lindeman,Ryan Paul	Senior	28 Jul 2023	External Audit Support	Addressing review comments/finalizing accrued expenses file	3.9
Lipschutz,Jordan D	Manager	28 Jul 2023	External Audit Support	Meeting to review and update status report deck prior to presenting to Celsius EY Attendees: A. Gray, J. Lipschutz, S. Zaman	0.8
Lipschutz,Jordan D	Manager	28 Jul 2023	External Audit Support	Meeting to discuss expectations for working through the weekend EY Attendees: A. Gray, J. Lipschutz, T. Hayes, K. Sun, P. Yoo, R. Lindeman	0.2
Lipschutz,Jordan D	Manager	28 Jul 2023	External Audit Support	Meeting to review status report deck and make adjustments as needed prior to presenting data to Celsius EY Attendees: A. Gray, J. Lipschutz, S. Riley	1.1
Lipschutz,Jordan D	Manager	28 Jul 2023	External Audit Support	Draft project status deck with status, updates, risks/issues, and actions by workstream	2.9
Lipschutz,Jordan D	Manager	28 Jul 2023	External Audit Support	Draft profession fee summary by month and by matter code for J. Block (Celsius) to review	2.6
MacIntosh,Paul	Parter/Principal	28 Jul 2023	External Audit Support	Executive review of adjusting journal entries for deferred IPO costs	0.8
MacIntosh,Paul	Parter/Principal	28 Jul 2023	External Audit Support	Executive review of adjusting journal entries for energy costs	0.4
MacIntosh,Paul	Parter/Principal	28 Jul 2023	External Audit Support	Executive review of revenue calculations and workbook	0.7
MacIntosh,Paul	Parter/Principal	28 Jul 2023	External Audit Support	Executive review of digital asset calculations and workbook	0.9
MacIntosh,Paul	Parter/Principal	28 Jul 2023	External Audit Support	Executive review of impairment calculations	0.7

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
MacIntosh,Paul	Parter/Principal	28 Jul 2023	External Audit Support	Executive review of fixed asset workbook updates	0.8
MacIntosh,Paul	Parter/Principal	28 Jul 2023	External Audit Support	Executive review of other payables workbook update	1.3
MacIntosh,Paul	Parter/Principal	28 Jul 2023	External Audit Support	Executive review of updates to adjusting journal entries workbook	0.4
Riley,Sean	Senior Manager	28 Jul 2023	External Audit Support	Meeting with Celsius to discuss various audit support areas and their respective workbooks. EY Attendees: P. Yoo, R. Lindeman, S. Riley, T. Hayes, R. Gust. Other Attendees: J. Block (Celsius), J. Fan, (Celsius), P. Pandey (Celsius)	2.4
Riley,Sean	Senior Manager	28 Jul 2023	External Audit Support	Meeting to review status report deck and make adjustments as needed prior to presenting data to Celsius EY Attendees: A. Gray, J. Lipschutz, S. Riley	1.1
Riley,Sean	Senior Manager	28 Jul 2023	External Audit Support	Review of project plan to provide project status update to Client.	0.9
Riley,Sean	Senior Manager	28 Jul 2023	External Audit Support	Secondary review of fixed asset workbook updates.	1.4
Riley,Sean	Senior Manager	28 Jul 2023	External Audit Support	Review of other payables workbook updates.	1.2
Riley,Sean	Senior Manager	28 Jul 2023	External Audit Support	Review of client provided related party support.	0.8
Riley,Sean	Senior Manager	28 Jul 2023	External Audit Support	Review of updates to adjusting journal entries workbook.	1.3
Riley,Sean	Senior Manager	28 Jul 2023	External Audit Support	Meeting with EY leadership to discuss transaction structure around Celsius engagement EY Attendees: S. Zaman, T. Caruso, D. Helwing, K. Sun, S. Deravin, S. Riley, D. Horn, B. Suarez	0.6
Sun,Kaiyang	Senior Manager	28 Jul 2023	External Audit Support	Meeting to discuss expectations for working through the weekend EY Attendees: A. Gray, J. Lipschutz, T. Hayes, K. Sun, P. Yoo, R. Lindeman	0.2
Yoo,Patrick	Senior	28 Jul 2023	External Audit Support	Meeting with Celsius to discuss various audit support areas and their respective workbooks. EY Attendees: P. Yoo, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan, (Celsius), P. Pandey (Celsius)	2.4
Yoo,Patrick	Senior	28 Jul 2023	External Audit Support	Meeting to discuss expectations for working through the weekend EY Attendees: A. Gray, J. Lipschutz, T. Hayes, K. Sun, P. Yoo, R. Lindeman	0.2
Yoo,Patrick	Senior	28 Jul 2023	External Audit Support	Discussed progress of workpapers after client call and plans over weekend to prepare additional schedules. EY Attendees: P. Yoo, R. Lindeman, T. Hayes	0.3
Yoo,Patrick	Senior	28 Jul 2023	External Audit Support	Analyze advanced payments workbook/support for shipping cost additions and transfers	0.9

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo,Patrick	Senior	28 Jul 2023	External Audit Support	Continue to analyze related parties workbooks for FY 2022	1.2
Yoo,Patrick	Senior	28 Jul 2023	External Audit Support	Assist in updating status slide deck for regularly recurring status meetings	0.9
Zaman,Sabina	Partner/Principal	28 Jul 2023	External Audit Support	Meeting to review and update status report deck prior to presenting to Celsius EY Attendees: A. Gray, J. Lipschutz, S. Zaman	0.8
Zaman, Sabina	Partner/Principal	28 Jul 2023	External Audit Support	Meeting to discuss open action items with J. Block (Celsius). EY Attendees: S. Zaman. Other Attendees: J. Block (Celsius)	0.3
Zaman, Sabina	Partner/Principal	28 Jul 2023	External Audit Support	Executive review of status report deck to be shared in meeting with J. Block (Celsius) following the weekend	2.2
Gust,Ryan Alexander	Senior	29 Jul 2023	External Audit Support	Reviewed and continued to make updates to the advanced payment workpaper	1.2
Gust,Ryan Alexander	Senior	29 Jul 2023	External Audit Support	Prepared reconciliation summary and reviewed client support for advanced payments	1.1
Horn,David	Executive Director	29 Jul 2023	External Audit Support	Meeting with EY leadership to discuss transaction structure around Celsius engagement EY Attendees: S. Zaman, T. Caruso, D. Helwing, K. Sun, S. Deravin, S. Riley, D. Horn, B. Suarez	0.6
Lindeman,Ryan Paul	Senior	29 Jul 2023	External Audit Support	Compile data from trade tickets for revenue recognition	1.5
Lindeman,Ryan Paul	Senior	29 Jul 2023	External Audit Support	Prepare adjusting journal entries for accrued expenses	1.4
Lipschutz,Jordan D	Manager	29 Jul 2023	External Audit Support	Updating client status deck for J. Block (Celsius) with a summary of workstream status, progress to-date, risks/issues	3.9
Yoo,Patrick	Senior	29 Jul 2023	External Audit Support	Finished FY 2021 revenue re-calculation	1.9
Yoo,Patrick	Senior	29 Jul 2023	External Audit Support	Updated master proposed adjustment listing for prepaids, prepaid hosting, other receivable, and other areas worked on to date	0.9
Yoo,Patrick	Senior	29 Jul 2023	External Audit Support	Clear secondary partner review comments related to prepaid expenses, prepaid hosting, and other receivables	0.4
Yoo,Patrick	Senior	29 Jul 2023	External Audit Support	Analyze Core-related estimated usage prepayment FY 2022 activity to better understand methodology	0.8
Zaman,Sabina	Partner/Principal	29 Jul 2023	External Audit Support	Review status deck prior to presenting to Celsius	0.5

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gust,Ryan Alexander	Senior	30 Jul 2023	External Audit Support	Meeting to discuss bonus expense in payroll, outstanding debt items, and advanced payments EY Attendees: R. Gust, S. Riley	0.7
Riley,Sean	Senior Manager	30 Jul 2023	External Audit Support	Meeting to discuss bonus expense in payroll, outstanding debt items, and advanced payments EY Attendees: R. Gust, S. Riley	0.7
Riley,Sean	Senior Manager	30 Jul 2023	External Audit Support	Review of digital asset disposition support provided by the Client.	0.6
Suarez,Ben R.	Senior Manager	30 Jul 2023	External Audit Support	Meeting with EY leadership to discuss transaction structure around Celsius engagement EY Attendees: S. Zaman, T. Caruso, D. Helwing, K. Sun, S. Deravin, S. Riley, D. Horn, B. Suarez	0.6
Barda,Eli	Partner/Principal	31 Jul 2023	External Audit Support	Clearing with Professional Practice Department sharing audit results presentations with new management of the Company	0.8
Barda,Eli	Partner/Principal	31 Jul 2023	External Audit Support	Meeting to get EY team aligned regarding communications with successor auditor EY Attendees: S. Zaman, S. Beattie, E. Barda, J. Hill	0.5
Barda,Eli	Partner/Principal	31 Jul 2023	External Audit Support	Clearing with Professional Practice Department sharing audit results presentations with new management of the Company	1.1
Beattie,Steve	Partner/Principal	31 Jul 2023	External Audit Support	Meeting to get EY team aligned regarding communications with successor auditor EY Attendees: S. Zaman, S. Beattie, E. Barda, J. Hill	0.5
Dishman,Carly	Manager	31 Jul 2023	External Audit Support	Analyze fact pattern for potential 2021 leases and construction in progress	3.4
Dishman,Carly	Manager	31 Jul 2023	External Audit Support	Draft and revise language for leases recent accounting pronouncements footnote and leases disclosure	2.1
Gray,Amaya	Staff	31 Jul 2023	External Audit Support	Meeting to report status update to Celsius team regarding progress and timelines. EY Attendees: J. Lipschutz, A. Steger, A. Gray, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Block (Celsius), J. Fan (Celsius)	0.3
Gray,Amaya	Staff	31 Jul 2023	External Audit Support	Meeting to discuss 2022 schedules prepared to date and any open items pertaining to these workbooks (prepaids, accruals, payroll, etc). Also, review adjustment list to date. EY Attendees: A. Gray, J. Lipschutz, P. Yoo, R. Gust, S. Riley, T. Hayes	1.3

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gust,Ryan Alexander	Senior	31 Jul 2023	External Audit Support	Meeting to discuss finalization of payroll and debt workbooks EY Attendees: R. Gust, S. Riley	0.2
Gust,Ryan Alexander	Senior	31 Jul 2023	External Audit Support	Meeting to discuss fixed asset roll forward schedules, open items related to payroll, and transfers to advanced payments. In addition, gameplan for the day's tasks. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	1.1
Gust,Ryan Alexander	Senior	31 Jul 2023	External Audit Support	Meeting to discuss 2022 schedules prepared to date and any open items pertaining to these workbooks (prepaids, accruals, payroll, etc). Also, review adjustment list to date. EY Attendees: A. Gray, J. Lipschutz, P. Yoo, R. Gust, S. Riley, T. Hayes	1.3
Gust,Ryan Alexander	Senior	31 Jul 2023	External Audit Support	Finalize debt workbook based on client discussions and newly provided information	1.8
Gust,Ryan Alexander	Senior	31 Jul 2023	External Audit Support	Review and update advanced payments workbook by creating roll forward schedule that ties to the GL and TB	3.2
Gust,Ryan Alexander	Senior	31 Jul 2023	External Audit Support	Review and update the advanced payments workbook by tracing payments to the bank statements and revolving credit agreements	1.1
Gust,Ryan Alexander	Senior	31 Jul 2023	External Audit Support	Finalize payroll workbook and Journal Entries based on discussion with client	1.6
Hayes,Taylor C	Manager	31 Jul 2023	External Audit Support	Meeting to report status update to Celsius team regarding progress and timelines. EY Attendees: J. Lipschutz, A. Steger, A. Gray, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Block (Celsius), J. Fan (Celsius)	0.3
Hayes,Taylor C	Manager	31 Jul 2023	External Audit Support	Meeting to discuss fixed asset roll forward schedules, open items related to payroll, and transfers to advanced payments. In addition, gameplan for the day's tasks. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	1.1
Hayes,Taylor C	Manager	31 Jul 2023	External Audit Support	Discussion of appropriate balance sheet presentation of derivative stemming from power purchase agreement EY Attendees: S. Riley, G. Hecht, T. Hayes	0.4
Hayes,Taylor C	Manager	31 Jul 2023	External Audit Support	SQR Review of Revenue, Digital Assets, and Impairment Workbook for FY22 EY Attendees: S. Zaman, S. Riley, T. Hayes	0.6

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hayes,Taylor C	Manager	31 Jul 2023	External Audit Support	Meeting to discuss 2022 schedules prepared to date and any open items pertaining to these workbooks (prepaids, accruals, payroll, etc). Also, review adjustment list to date. EY Attendees: A. Gray, J. Lipschutz, P. Yoo, R. Gust, S. Riley, T. Hayes	1.3
Hayes,Taylor C	Manager	31 Jul 2023	External Audit Support	vouching repayments of batch loan to Celsius network against digital asset dispositions during fy21	1.4
Hayes,Taylor C	Manager	31 Jul 2023	External Audit Support	Vouching of btc loan repayments in btc to fireblocks wallet (3 wallets during FY21) to confirm disposition of btc	2.4
Hayes,Taylor C	Manager	31 Jul 2023	External Audit Support	Drafting open items for trade tickets unable to vouch for FY21	0.4
Hayes,Taylor C	Manager	31 Jul 2023	External Audit Support	Drafting open items for trade tickets unable to vouch for FY22	0.1
Hill,Jeff	Partner/Principal	31 Jul 2023	External Audit Support	Meeting to report status update to Celsius team regarding progress and timelines. EY Attendees: J. Lipschutz, A. Steger, A. Gray, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Block (Celsius), J. Fan (Celsius)	0.3
Hill,Jeff	Partner/Principal	31 Jul 2023	External Audit Support	Meeting to get EY team aligned regarding communications with successor auditor EY Attendees: S. Zaman, S. Beattie, E. Barda, J. Hill	0.5
Lindeman,Ryan Paul	Senior	31 Jul 2023	External Audit Support	Met to discuss details of prepaid expenses and the connection to accruals EY Attendees: R. Lindeman, S. Riley, P. Yoo, T. Hayes, R. Gust	0.8
Lindeman,Ryan Paul	Senior	31 Jul 2023	External Audit Support	Clearing review comments on other payables	1.6
Lindeman,Ryan Paul	Senior	31 Jul 2023	External Audit Support	Clearing review comments on accrued expenses	3.3
Lindeman,Ryan Paul	Senior	31 Jul 2023	External Audit Support	Gathering support for advanced payments	0.9
Lindeman,Ryan Paul	Senior	31 Jul 2023	External Audit Support	Placeholder for client meeting- discussing other payables and accrued expenses among other workbooks	1.2
Lipschutz,Jordan D	Manager	31 Jul 2023	External Audit Support	Meeting to report status update to Celsius team regarding progress and timelines. EY Attendees: J. Lipschutz, A. Steger, A. Gray, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Block (Celsius), J. Fan (Celsius)	0.3

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Lipschutz,Jordan D	Manager	31 Jul 2023	External Audit Support	Meeting to discuss 2022 schedules prepared to date and any open items pertaining to these workbooks (prepaids, accruals, payroll, etc). Also, review adjustment list to date. EY Attendees: A. Gray, J. Lipschutz, P. Yoo, R. Gust, S. Riley, T. Hayes	1.3
Lipschutz,Jordan D	Manager	31 Jul 2023	External Audit Support	Updating the client status deck per client feedback on workstream status and next steps	3.4
Lipschutz,Jordan D	Manager	31 Jul 2023	External Audit Support	Updating fee breakdowns with actual and forecasted fees vs. budgeted fees, per client feedback	3.1
MacIntosh,Paul	Parter/Principal	31 Jul 2023	External Audit Support	Executive review of 2022 advanced payments workbook	0.8
MacIntosh,Paul	Parter/Principal	31 Jul 2023	External Audit Support	Executive review of 2022 debt workbook	1.2
Riley,Sean	Senior Manager	31 Jul 2023	External Audit Support	Meeting to report status update to Celsius team regarding progress and timelines. EY Attendees: J. Lipschutz, A. Steger, A. Gray, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Block (Celsius), J. Fan (Celsius)	0.3
Riley,Sean	Senior Manager	31 Jul 2023	External Audit Support	Met to discuss details of prepaid expenses and the connection to accruals EY Attendees: R. Lindeman, S. Riley, P. Yoo	0.8
Riley,Sean	Senior Manager	31 Jul 2023	External Audit Support	Meeting to discuss finalization of payroll and debt workbooks EY Attendees: R. Gust, S. Riley	0.2
Riley,Sean	Senior Manager	31 Jul 2023	External Audit Support	Meeting to discuss fixed asset roll forward schedules, open items related to payroll, and transfers to advanced payments. In addition, gameplan for the day's tasks. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	1.1
Riley,Sean	Senior Manager	31 Jul 2023	External Audit Support	Discussion of appropriate balance sheet presentation of derivative stemming from power purchase agreement EY Attendees: S. Riley, G. Hecht, T. Hayes	0.4
Riley,Sean	Senior Manager	31 Jul 2023	External Audit Support	SQR Review of Revenue, Digital Assets, and Impairment Workbook for FY22 EY Attendees: S. Zaman, S. Riley, T. Hayes	0.6
Riley,Sean	Senior Manager	31 Jul 2023	External Audit Support	Meeting to discuss 2022 schedules prepared to date and any open items pertaining to these workbooks (prepaids, accruals, payroll, etc). Also, review adjustment list to date. EY Attendees: A. Gray, J. Lipschutz, P. Yoo, R. Gust, S. Riley, T. Hayes	1.3
Riley,Sean	Senior Manager	31 Jul 2023	External Audit Support	Secondary review of 2022 advanced payments workbook.	1.8

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Riley,Sean	Senior Manager	31 Jul 2023	External Audit Support	Secondary review of 2022 debt workbook.	1.3
Riley,Sean	Senior Manager	31 Jul 2023	External Audit Support	Review of 2022 debt repayment details provided by the Client.	0.9
Riley,Sean	Senior Manager	31 Jul 2023	External Audit Support	Review of power purchase arrangements relevant to 2022.	0.6
Riley,Sean	Senior Manager	31 Jul 2023	External Audit Support	Review of reconciling items between advanced payments and fixed assets for 2022.	1.1
Riley,Sean	Senior Manager	31 Jul 2023	External Audit Support	Meeting with EY leadership to discuss overall progression of Celsius engagement and detailed timeline view EY Attendees: S. Zaman, S. Riley, S. Beattie, T. Caruso	0.5
Shimoni,Avri	Senior Manager	31 Jul 2023	External Audit Support	Clearing with Professional Practice Department sharing audit results presentations with new management of the Company	0.3
Steger,Adam Elliot	Senior Manager	31 Jul 2023	External Audit Support	Meeting to report status update to Celsius team regarding progress and timelines. EY Attendees: J. Lipschutz, A. Steger, A. Gray, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Block (Celsius), J. Fan (Celsius)	0.3
Sun,Kaiyang	Senior Manager	31 Jul 2023	External Audit Support	Meeting to report status update to Celsius team regarding progress and timelines. EY Attendees: J. Lipschutz, A. Steger, A. Gray, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Block (Celsius), J. Fan (Celsius)	0.3
Yoo,Patrick	Senior	31 Jul 2023	External Audit Support	Met to discuss details of prepaid expenses and the connection to accruals EY Attendees: R. Lindeman, S. Riley, P. Yoo	0.8
Yoo,Patrick	Senior	31 Jul 2023	External Audit Support	Meeting to discuss fixed asset roll forward schedules, open items related to payroll, and transfers to advanced payments. In addition, gameplan for the day's tasks. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	1.1
Yoo,Patrick	Senior	31 Jul 2023	External Audit Support	Meeting to discuss 2022 schedules prepared to date and any open items pertaining to these workbooks (prepaids, accruals, payroll, etc). Also, review adjustment list to date. EY Attendees: A. Gray, J. Lipschutz, P. Yoo, R. Gust, S. Riley, T. Hayes	1.3

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo,Patrick	Senior	31 Jul 2023	External Audit Support	Review new client support provided for FY 2022 advanced payments and update workbook for newly provided responses	1.6
Yoo,Patrick	Senior	31 Jul 2023	External Audit Support	Review new client support provided for Q1 2022 fixed asset roll forward and update workbook for newly provided responses	0.7
Yoo,Patrick	Senior	31 Jul 2023	External Audit Support	Review new client support provided for Q2 2022 fixed asset roll forward and update workbook for newly provided responses	0.8
Yoo,Patrick	Senior	31 Jul 2023	External Audit Support	Review new client support provided for Q3 2022 fixed asset roll forward and update workbook for newly provided responses	0.8
Yoo,Patrick	Senior	31 Jul 2023	External Audit Support	Review new client support provided for Q4 2022 fixed asset roll forward and update workbook for newly provided responses	0.8
Yoo,Patrick	Senior	31 Jul 2023	External Audit Support	Continue review of 2021 revenue workbook impairment analysis (sales and loan repayments)	2.1
Zaman,Sabina	Partner/Principal	31 Jul 2023	External Audit Support	Meeting to report status update to Celsius team regarding progress and timelines. EY Attendees: J. Lipschutz, A. Steger, A. Gray, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Block (Celsius), J. Fan (Celsius)	0.3
Zaman,Sabina	Partner/Principal	31 Jul 2023	External Audit Support	Meeting to get EY team aligned regarding communications with successor auditor EY Attendees: S. Zaman, S. Beattie, E. Barda, J. Hill	0.5
Zaman,Sabina	Partner/Principal	31 Jul 2023	External Audit Support	SQR Review of Revenue, Digital Assets, and Impairment Workbook for FY22 EY Attendees: S. Zaman, S. Riley, T. Hayes	0.6
Zaman, Sabina	Partner/Principal	31 Jul 2023	External Audit Support	Meeting with EY leadership to discuss transaction structure around Celsius engagement EY Attendees: S. Zaman, T. Caruso, D. Helwing, K. Sun, S. Deravin, S. Riley, D. Horn, B. Suarez	0.6
Zaman, Sabina	Partner/Principal	31 Jul 2023	External Audit Support	Review of financials update from A. Gray and provide feedback prior to discussion with J. Block (Celsius)	1.7
Cadugan, Kerrie J.	Executive Director	01 Aug 2023	External audit support	Analyzed Asset Retirement Obligations (AROs) within operating leases	1.2
Cadugan, Kerrie J.	Executive Director	01 Aug 2023	External audit support	Analyze Asset Retirement Obligations (AROs) within discussed industry related application	0.9

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Cadugan, Kerrie J.	Executive Director	01 Aug 2023	External audit support	Analyze potential embedded leases within construction in progress (CIP) in connection with signed letter of intent	1.9
Dishman, Carly	Manager	01 Aug 2023	External Audit Support	Meeting to discuss open items required of Celsius to support engagement. EY Attendees: A. Gray, C. Dishman , J. Lipschutz, K. Zimmer, R. Gust, S. Riley, S. Zaman, T. Hayes. Other Attendees: P. Pandey (Celsius), J. Block (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5
Dishman, Carly	Manager	01 Aug 2023	External audit support	Correspondence with J. Block regarding 2021 leases	1.1
Granados, Dariana	Staff	01 Aug 2023	External audit support	Updating Accounting Standards Codification (ASC) 842 (Leases) analysis workbook for inclusion of assessment of hosting arrangements.	3.7
Granados, Dariana	Staff	01 Aug 2023	External audit support	Updating leases amortization schedules workbook.	1.5
Granados, Dariana	Staff	01 Aug 2023	External audit support	Review Mothership power purchase agreement (PPA) and subsequent events transaction confirmations for analysis and drafting of accounting memorandum. (Day 1)	1.5
Gust, Ryan A.	Senior	01 Aug 2023	External audit support	Update advanced payment workbook by tying out shipping amounts and transfers to fixed assets	1.3
Gust, Ryan A.	Senior	01 Aug 2023	External audit support	Update the second debt workbook	3.8
Gust, Ryan A.	Manager	01 Aug 2023	External Audit Support	Meeting to discuss open items required of Celsius to support engagement. EY Attendees: A. Gray, C. Dishman , J. Lipschutz, K. Zimmer, R. Gust, S. Riley, S. Zaman, T. Hayes. Other Attendees: P. Pandey (Celsius), J. Block (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5
Gust, Ryan A.	Manager	01 Aug 2023	External audit support	Meeting to discuss Adjusting Journal entries and reasoning for adjustments to quarterly numbers (for audit support). EY Attendees: P. Yoo, R. Gust, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block, P. Pandey, J. Fan	1.1
Hayes, Taylor	Manager	01 Aug 2023	External Audit Support	Meeting to discuss Adjusting Journal entries and reasoning for adjustments to quarterly numbers (for audit support). EY Attendees: P. Yoo, R. Gust, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block, P. Pandey, J. Fan	1.1

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hayes, Taylor	Manager	01 Aug 2023	External Audit Support	Meeting to discuss open items required of Celsius to support engagement. EY Attendees: A. Gray, C. Dishman , J. Lipschutz, K. Zimmer, R. Gust, S. Riley, S. Zaman, T. Hayes. Other Attendees: P. Pandey (Celsius), J. Block (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5
Hayes, Taylor	Manager	01 Aug 2023	External audit support	Preparation of FY22 options trading activity	3.8
Hayes, Taylor	Manager	01 Aug 2023	External audit support	Research of Accounting Standards Codification (ASC) 815 related to treatment of Bitcoin (Bitcoin (BTC)) options	2.2
Sun, Kaiyang	Senior Manager	01 Aug 2023	External audit support	Reviewed materials related to the fiat intercompany loan for 2021	1.8
Sun, Kaiyang	Senior Manager	01 Aug 2023	External audit support	Provided instructions on the intercompany loan workbook	1.2
Riley,Sean	Senior Manager	01 Aug 2023	External Audit Support	Meeting to discuss Adjusting Journal entries and reasoning for adjustments to quarterly numbers (for audit support). EY Attendees: P. Yoo, R. Gust, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block, P. Pandey, J. Fan	1.1
Riley,Sean	Senior Manager	01 Aug 2023	External Audit Support	Meeting to discuss open items required of Celsius to support engagement. EY Attendees: A. Gray, C. Dishman , J. Lipschutz, K. Zimmer, R. Gust, S. Riley, S. Zaman, T. Hayes. Other Attendees: P. Pandey (Celsius), J. Block (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5
Riley,Sean	Senior Manager	01 Aug 2023	External Audit Support	Secondary review of digital asset related schedules (i.e., impairment and realized gain / loss) for 2022.	2.8
Riley,Sean	Senior Manager	01 Aug 2023	External Audit Support	Secondary review of payroll related schedules for 2022	1.6
Riley,Sean	Senior Manager	01 Aug 2023	External Audit Support	Evaluation of bankruptcy accounting guidance and necessary adjustments for Celsius.	1.3
Riley,Sean	Senior Manager	01 Aug 2023	External Audit Support	Evaluation of loan guidance and affect of bankruptcy proceedings.	2.2
Yoo, Patrick	Senior	01 Aug 2023	External Audit Support	Meeting to discuss Adjusting Journal entries and reasoning for adjustments to quarterly numbers (for audit support). EY Attendees: P. Yoo, R. Gust, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block, P. Pandey, J. Fan	1.1
Yoo, Patrick	Senior	01 Aug 2023	External Audit Support	Continue preparation of FY 2021 digital assets workbook (impairment)	3.4

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo, Patrick	Senior	01 Aug 2023	External Audit Support	Begin preparation of FY 2021 Bitcoin (BTC) intercompany loan workbook	3.9
Zaman,Sabina	Partner/Principal	01 Aug 2023	External Audit Support	Meeting to discuss open items required of Celsius to support engagement. EY Attendees: A. Gray, C. Dishman , J. Lipschutz, K. Zimmer, R. Gust, S. Riley, S. Zaman, T. Hayes. Other Attendees: P. Pandey (Celsius), J. Block (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5
Zimmer,Kristin	Manager	01 Aug 2023	External Audit Support	Meeting to discuss open items required of Celsius to support engagement. EY Attendees: A. Gray, C. Dishman , J. Lipschutz, K. Zimmer, R. Gust, S. Riley, S. Zaman, T. Hayes. Other Attendees: P. Pandey (Celsius), J. Block (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5
Lipschutz,Jordan	Manager	01 Aug 2023	External Audit Support	Meeting to discuss open items required of Celsius to support engagement. EY Attendees: A. Gray, C. Dishman , J. Lipschutz, K. Zimmer, R. Gust, S. Riley, S. Zaman, T. Hayes. Other Attendees: P. Pandey (Celsius), J. Block (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5
Lipschutz,Jordan	Manager	01 Aug 2023	External audit support	Email correspondence regarding obtaining SendSafely access	0.1
Lipschutz,Jordan	Manager	01 Aug 2023	External audit support	Email correspondence regarding uploading open items to SendSafely for J. Bloc (Celsius) review	0.1
Lipschutz,Jordan	Manager	01 Aug 2023	External audit support	Collaborating with team to update open items list based on documentation received from Celsius	1.3
Lipschutz,Jordan	Manager	01 Aug 2023	External audit support	Preparing various analyses and commentaries on project financials per client request	3.9
Gray, Amaya	Staff	01 Aug 2023	External Audit Support	Meeting to discuss open items required of Celsius to support engagement. EY Attendees: A. Gray, C. Dishman , J. Lipschutz, K. Zimmer, R. Gust, S. Riley, S. Zaman, T. Hayes. Other Attendees: P. Pandey (Celsius), J. Block (Celsius), A. Seetharaman (Celsius), J. Fan (Celsius)	0.5
Lindeman,Ryan	Senior	01 Aug 2023	External Audit Support	Meeting to discuss Adjusting Journal entries and reasoning for adjustments to quarterly numbers (for audit support). EY Attendees: P. Yoo, R. Gust, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block, P. Pandey, J. Fan	1.1
Lindeman,Ryan	Senior	01 Aug 2023	External Audit Support	Changing and adding to adjusting journal entries for accrued expenses - Part 1	2.1
MacIntosh, Paul	Partner/Principal	01 Aug 2023	External Audit Support	Executive review of digital asset related schedules	1.1

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Lindeman,Ryan	Senior	01 Aug 2023	External Audit Support	Changing and adding to adjusting journal entries for accrued expenses - Part 2	2.1
Dishman,Carly	Manager	02 Aug 2023	External audit support	Analyze 2020 and 2021 General Ledger (GL) to corroborate journal entries recorded for Argo Lease	3.9
Dishman,Carly	Manager	02 Aug 2023	External audit support	Revise 2021 Argo Lease Schedule to calculate variances between General Ledger (GL) and Amortization schedule (pt.1)	3.6
Eo, Brian Y	Manager	02 Aug 2023	External audit support	Prepare the debt workpaper relating to the 2021 loan	3.8
Eo, Brian Y	Manager	02 Aug 2023	External audit support	Search and reconcile journal entries to support loan workbook	2.1
Eo, Brian Y	Manager	02 Aug 2023	External audit support	Meeting to discuss on the preparation of intercompany loan workbook and calculation of principal balance and loans associated EY Attendees: B. Eo, R. Gust	0.4
Eo, Brian Y	Manager	02 Aug 2023	External Audit Support	Meeting to discuss convertible debt and equity investments EY Attendees: R. Gust, B. Eo	0.6
Eo, Brian Y	Manager	02 Aug 2023	External Audit Support	Meeting to discuss convertible debt and equity investments EY Attendees: R. Gust, B. Eo, K. Sun	0.5
Eo, Brian Y	Manager	02 Aug 2023	External audit support	Reconcile the promissory note relate to the 2021 loan	2.3
Granados,Dariana	Staff	02 Aug 2023	External audit support	Day 2 Review Mothership power purchase agreement and subsequent events transaction confirmations for analysis and drafting of accounting memorandum. (Part 1)	2.7
Gust, Ryan A.	Manager	02 Aug 2023	External Audit Support	Meeting to discuss 2021 advanced payments EY Attendees: R. Gust, T. Hayes	0.4
Gust, Ryan A.	Manager	02 Aug 2023	External audit support	Meeting to discuss on the preparation of intercompany loan workbook and calculation of principal balance and loans associated EY Attendees: B. Eo, R. Gust	0.4
Gust, Ryan A.	Manager	02 Aug 2023	External Audit Support	Meeting to discuss remaining open items for FY 2022 fixed assets and advanced payments. Also, to discuss FY 2021 advanced payment open items. EY Attendees: P. Yoo, R. Gust, T. Hayes	1.1
Gust, Ryan A.	Manager	02 Aug 2023	External Audit Support	Meeting to discuss convertible debt and equity investments EY Attendees: R. Gust, B. Eo	0.6
Gust, Ryan A.	Manager	02 Aug 2023	External Audit Support	Meeting to discuss convertible debt and equity investments EY Attendees: R. Gust, B. Eo, K. Sun	0.5
Gust, Ryan A.	Senior	02 Aug 2023	External audit support	Review and help prepare the debt workpaper relating to the 2021 loan	3.3
Gust, Ryan A.	Senior	02 Aug 2023	External audit support	Review and help prepare the 2021 advanced payment workpaper	1.6

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hayes, Taylor	Manager	02 Aug 2023	External Audit Support	Continue preparation of FY22 options trading activity	3.1
Hayes, Taylor	Manager	02 Aug 2023	External Audit Support	Review of newly received trade tickets for FY22 BTC trading activity (digital asset workbook)	2.7
Hayes, Taylor	Manager	02 Aug 2023	External Audit Support	Revision of impairment formula for FY22 digital asset workbook	0.4
Hayes, Taylor	Manager	02 Aug 2023	External Audit Support	Meeting to discuss remaining open items for FY 2022 fixed assets and advanced payments. Also, to discuss FY 2021 advanced payment open items. EY Attendees: P. Yoo, R. Gust, T. Hayes	1.1
Hayes, Taylor	Manager	02 Aug 2023	External Audit Support	Meeting to discuss 2021 advanced payments EY Attendees: R. Gust, T. Hayes	0.4
Sun, Kaiyang	Senior Manager	02 Aug 2023	External Audit Support	Meeting to discuss convertible debt and equity investments EY Attendees: R. Gust, B. Eo, K. Sun	0.5
Riley,Sean	Senior Manager	02 Aug 2023	External Audit Support	Secondary review of 2021 revolver workbook and corresponding support.	2.8
Riley,Sean	Senior Manager	02 Aug 2023	External Audit Support	Secondary review of 2021 fixed asset additions and corresponding support	2.9
Riley,Sean	Senior Manager	02 Aug 2023	External Audit Support	Secondary review of 2021 accruals additions and corresponding support.	1.9
Yoo, Patrick	Senior	02 Aug 2023	External Audit Support	Continue preparation of FY 2021 Bitcoin (BTC) intercompany loan workbook	3.3
Yoo, Patrick	Senior	02 Aug 2023	External Audit Support	Meeting to discuss remaining open items for FY 2022 fixed assets and advanced payments. Also, to discuss FY 2021 advanced payment open items. EY Attendees: P. Yoo, R. Gust, T. Hayes	1.1
Yoo, Patrick	Senior	02 Aug 2023	External Audit Support	Continue preparation of FY 2021 digital assets workbook (assessing schedule after preparing most of intercompany Bitcoin (BTC) loan workbook)	2.1
Yoo, Patrick	Senior	02 Aug 2023	External Audit Support	Review intercompany loan agreement to gain deeper understanding of terms	0.6
Yoo, Patrick	Senior	02 Aug 2023	External Audit Support	Review Argo settlement agreement to gain deeper understanding of terms as this was seen as a sale within digital assets workbook	0.6
Yoo, Patrick	Senior	02 Aug 2023	External Audit Support	Update fixed assets and advanced payments workbook after client call to discuss open items	1.3
Lipschutz,Jordan	Manager	02 Aug 2023	External audit support	Collaborate with team to obtain updates on each workstream for leadership status deck and help resolve blockers / dependencies	2.4

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Lipschutz,Jordan	Manager	02 Aug 2023	External audit support	Update leadership status deck including progress to-date, key risks/issues, and impacts to Celsius timeline	3.8
Chen,Justin	Senior	02 Aug 2023	External audit support	Advanced Payments - Bitmain question to client preparation	0.5
MacIntosh, Paul	Partner/Principal	02 Aug 2023	External Audit Support	Executive review of 2021 revolver workbook	1.2
Granados,Dariana	Staff	02 Aug 2023	External audit support	Day 2 Review Mothership power purchase agreement and subsequent events transaction confirmations for analysis and drafting of accounting memorandum. (Part 2)	2.0
Shimoni,Avri	Senior Manager	02 Aug 2023	External audit support	Review of materials on professional guidance around workpaper to define the scope of materials that can be shared with J. Block (Celsius), EY team, and RSM throughout the reaudit phase.	1.3
Beattie, Steve	Partner/Principal	03 Aug 2023	External Audit Support	Meeting to discuss progress to-date, project status, and key risks/issues with leadership. EY Attendees: J. Lipschutz, S. Riley, S. Zaman, S. Beattie, J. Riggs, J. Hill, A.Mhana, A.Shimoni, E.Barda, Y. Schwartz	0.5
Dishman,Carly	Manager	03 Aug 2023	External audit support	Revise 2021 Argo Lease Schedule to calculate variances between General Ledger (GL) and Amortization schedule (pt.2)	2.9
Dishman,Carly	Manager	03 Aug 2023	External audit support	Revise Lease disclosure for Argo related to updates	3.6
Eo, Brian Y	Manager	03 Aug 2023	External audit support	Prepare reconciliation summary on loan workbook	2.3
Eo, Brian Y	Manager	03 Aug 2023	External audit support	Reconcile valuation reports	1.7
Eo, Brian Y	Manager	03 Aug 2023	External audit support	Documentation in investment workbook and cross reference	2.1
Granados,Dariana	Staff	03 Aug 2023	External audit support	Reviewing Mothership power purchase agreement and subsequent events transaction confirmations for analysis and drafting of accounting memorandum. (Day 3)	3.9
Gust, Ryan A.	Manager	03 Aug 2023	External Audit Support	Discuss investment workbook with B. Eo, R. Gust (EY)	0.4
Gust, Ryan A.	Senior	03 Aug 2023	External audit support	Review and prepare the debt workpaper relating to the 2021 loan and Celsius investments	3.9
Gust, Ryan A.	Senior	03 Aug 2023	External audit support	Review and prepare the 2021 advanced payment workpaper	2.8
Hayes, Taylor	Manager	03 Aug 2023	External Audit Support	Meeting to discuss open items and inquiries related to cash, digital asset custody/access, and related party activity in 2021. EY Attendees: K. Sun, P. Yoo, S. Riley, T. Hayes	0.8
Hayes, Taylor	Manager	03 Aug 2023	External Audit Support	Research of EY materiality guidance for bankruptcy / newly formed entity	1.2

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hayes, Taylor	Manager	03 Aug 2023	External Audit Support	Review of Bitcoin (BTC) loan workbook provided by client for FY21	2.7
Hayes, Taylor	Manager	03 Aug 2023	External Audit Support	Review of Bitcoin (BTC) loan repayments - reconciliation between Bitcoin (BTC) loan file and repayments per digital asset workbook	0.9
Hayes, Taylor	Manager	03 Aug 2023	External Audit Support	Preparation of FY22 digital asset workbook, based on client feedback and responses to open questions	1.9
Shwartz, Yoav	Partner/Principal	03 Aug 2023	External Audit Support	Meeting to discuss progress to-date, project status, and key risks/issues with leadership. EY Attendees: J. Lipschutz, S. Riley, S. Zaman, S. Beattie, J. Riggs, J. Hill, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz	0.5
Hill,Jeff	Partner/Principal	03 Aug 2023	External Audit Support	Meeting to discuss progress to-date, project status, and key risks/issues with leadership. EY Attendees: J. Lipschutz, S. Riley, S. Zaman, S. Beattie, J. Riggs, J. Hill, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz	0.5
Sun, Kaiyang	Senior Manager	03 Aug 2023	External Audit Support	Meeting to discuss open items and inquiries related to cash, digital asset custody/access, and related party activity in 2021. EY Attendees: K. Sun, P. Yoo, S. Riley, T. Hayes	0.8
Riley,Sean	Senior Manager	03 Aug 2023	External Audit Support	Meeting to discuss open items and inquiries related to cash, digital asset custody/access, and related party activity in 2021. EY Attendees: K. Sun, P. Yoo, S. Riley, T. Hayes	0.8
Riley,Sean	Senior Manager	03 Aug 2023	External Audit Support	Meeting to discuss progress to-date, project status, and key risks/issues with leadership. EY Attendees: J. Lipschutz, S. Riley, S. Zaman, S. Beattie, J. Riggs, J. Hill, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz	0.5
Yoo, Patrick	Senior	03 Aug 2023	External Audit Support	Meeting to discuss open items and inquiries related to cash, digital asset custody/access, and related party activity in 2021. EY Attendees: K. Sun, P. Yoo, S. Riley, T. Hayes	0.8
Yoo, Patrick	Senior	03 Aug 2023	External Audit Support	Continue reviewing related party General Ledger (GL) #119001 for FY 2022	0.7
Yoo, Patrick	Senior	03 Aug 2023	External Audit Support	Continue reviewing related party General Ledger (GL) #119005 for FY 2022	0.4
Yoo, Patrick	Senior	03 Aug 2023	External Audit Support	Continue reviewing related party General Ledger (GL) #219001 for FY 2022	0.6

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo, Patrick	Senior	03 Aug 2023	External Audit Support	Continue reviewing related party General Ledger (GL) #219002 for FY 2022	0.4
Yoo, Patrick	Senior	03 Aug 2023	External Audit Support	Continue reviewing related party General Ledger (GL) #219003 for FY 2022	0.4
Yoo, Patrick	Senior	03 Aug 2023	External Audit Support	Continue reviewing related party General Ledger (GL) #219004 for FY 2022	0.3
Yoo, Patrick	Senior	03 Aug 2023	External Audit Support	Continue reviewing related party General Ledger (GL) #219006 for FY 2022	0.4
Yoo, Patrick	Senior	03 Aug 2023	External Audit Support	Continue working on FY 2022 and FY 2021 digital asset workbooks after client call	2.6
Yoo, Patrick	Senior	03 Aug 2023	External Audit Support	Meeting to discuss gameplan/strategy for preparation of FY 2021 fixed assets EY Attendees: P. Yoo, T. Hayes	0.6
Yoo, Patrick	Senior	03 Aug 2023	External Audit Support	Meeting to discuss gameplan/strategy for preparation of FY 2021 advanced payments reconciliation EY Attendees: T. Hayes, P. Yoo	0.6
Yoo, Patrick	Senior	03 Aug 2023	External Audit Support	Review adjusted journal entry listing and ensure it is the most up-to-date with all proposed adjustments	0.6
Zaman,Sabina	Partner/Principal	03 Aug 2023	External Audit Support	Meeting to discuss progress to-date, project status, and key risks/issues with leadership. EY Attendees: J. Lipschutz, S. Riley, S. Zaman, S. Beattie, J. Riggs, J. Hill, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz	0.5
Lipschutz,Jordan	Manager	03 Aug 2023	External Audit Support	Meeting to discuss progress to-date, project status, and key risks/issues with leadership. EY Attendees: J. Lipschutz, S. Riley, S. Zaman, S. Beattie, J. Riggs, J. Hill, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz	0.5
Lipschutz,Jordan	Manager	03 Aug 2023	External audit support	Email correspondence regarding leadership update deck	0.2
Chen,Justin	Senior	03 Aug 2023	External audit support	Inputting and cross referencing journal entries to general ledger for Debt Investment workpaper	2.6
Chen,Justin	Senior	03 Aug 2023	External audit support	Update Debt Investment workpaper, adding in appropriate tickmarks	0.5
Chen,Justin	Senior	03 Aug 2023	External audit support	Edit workpaper for investment/loan to flow into valuation portion of workpaper	1.5
Chen,Justin	Senior	03 Aug 2023	External audit support	Tie out balances as shown in workpaper to trial balance	1.0
Lindeman,Ryan	Senior	03 Aug 2023	External Audit Support	Draft Property, Plant, and Equipment (PPE) files for 2021	1.5
Eo, Brian Y	Manager	03 Aug 2023	External Audit Support	Discuss investment workbook with B. Eo, R. Gust (EY)	0.4
Riley,Sean	Senior Manager	03 Aug 2023	External Audit Support	Secondary review of 2021 advanced payments workbook and corresponding support.	2.7

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Riley,Sean	Senior Manager	03 Aug 2023	External Audit Support	Evaluation of differences between transfers out of advanced payments into fixed assets (i.e., additions).	0.9
Riley,Sean	Senior Manager	03 Aug 2023	External Audit Support	Review of Mothership Agreement to understand lease terms and potential derivative implications.	1.4
Riggs,John	Partner/Principal	03 Aug 2023	External Audit Support	Meeting to discuss progress to-date, project status, and key risks/issues with leadership. EY Attendees: J. Lipschutz, S. Riley, S. Zaman, S. Beattie, J. Riggs, J. Hill, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz	0.5
MacIntosh, Paul	Partner/Principal	03 Aug 2023	External Audit Support	Executive review of 2021 advanced payments workbook	0.7
Hayes, Taylor	Manager	03 Aug 2023	External Audit Support	Meeting to discuss gameplan/strategy for preparation of FY 2021 fixed assets EY Attendees: P. Yoo, T. Hayes	0.6
Hayes, Taylor	Manager	03 Aug 2023	External Audit Support	Meeting to discuss gameplan/strategy for preparation of FY 2021 advanced payments reconciliation EY Attendees: T. Hayes, P. Yoo	0.6
Barda,Eli	Partner/Principal	03 Aug 2023	External audit support	Meeting to discuss internal the status to present for the leadership meeting EY Attendees : A.Mhana, A.Shimoni, E.Barda	0.4
Barda,Eli	Partner/Principal	03 Aug 2023	External audit support	Meeting to discuss progress to-date, project status, and key risks/issues with leadership. EY Attendees: J. Lipschutz, S. Riley, S. Zaman, S. Beattie, J. Riggs, J. Hill, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz	0.5
Shimoni,Avri	Senior Manager	03 Aug 2023	External audit support	Meeting to discuss internal the status to present for the leadership meeting EY Attendees : A.Mhana, A.Shimoni, E.Barda	0.4
Shimoni,Avri	Senior Manager	03 Aug 2023	External audit support	Meeting to discuss progress to-date, project status, and key risks/issues with leadership. EY Attendees: J. Lipschutz, S. Riley, S. Zaman, S. Beattie, J. Riggs, J. Hill, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz	0.5
Dishman,Carly	Manager	04 Aug 2023	External audit support	Revise 2021 Argo adjusted journal entries	2.8
Eo, Brian Y	Manager	04 Aug 2023	External audit support	Review accounting memo provided by J. Fan (Celsius)	0.9
Eo, Brian Y	Manager	04 Aug 2023	External audit support	Bank statement reconciliation	1.6
Eo, Brian Y	Manager	04 Aug 2023	External audit support	Review workpaper to be presented	1.2
Eo, Brian Y	Manager	04 Aug 2023	External Audit Support	Meeting regarding investment workbook documentation EY Attendees: B. Eo, R. Gust	0.3
Gust, Ryan A.	Manager	04 Aug 2023	External Audit Support	Meeting regarding investment workbook documentation EY Attendees: B. Eo, R. Gust	0.3
Gust, Ryan A.	Manager	04 Aug 2023	External Audit Support	Meeting to discuss 2021 debt tie out EY Attendees: R. Gust, T. Hayes	0.3

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gust, Ryan A.	Senior	04 Aug 2023	External audit support	Review the 2021 debt and investment workbook	2.3
Gust, Ryan A.	Senior	04 Aug 2023	External audit support	Review and help prepare the 2021 advanced payment workpaper	2.2
Gust, Ryan A.	Senior	04 Aug 2023	External audit support	Review provided bank statements and vouch items from advanced payments and debt	1.2
Gust, Ryan A.	Senior	04 Aug 2023	External audit support	Review updates to the debt workbook and check for reasonableness and accuracy	0.4
Hayes, Taylor	Manager	04 Aug 2023	External Audit Support	Meeting to discuss 2021 debt tie out EY Attendees: R. Gust, T. Hayes	0.3
Hayes, Taylor	Manager	04 Aug 2023	External Audit Support	Review of related party General Ledger (GL) details provided by Celsius and parent	2.3
Hayes, Taylor	Manager	04 Aug 2023	External Audit Support	Allocating Capital in Progress (CIP) and fixed assets to the appropriate asset groupings for fixed asset impairment calculation	1.4
Hayes, Taylor	Manager	04 Aug 2023	External Audit Support	Researching asset grouping guidance in accordance with Accounting Standards Codification (ASC) 360	0.9
Yoo, Patrick	Senior	04 Aug 2023	External Audit Support	Begin reviewing Deribit options activity workbook	2.9
Yoo, Patrick	Senior	04 Aug 2023	External Audit Support	Deep dive review of all workbooks prepared to date to ensure everything provided to date has been reflected + open items list has been updated	2.5
Chen,Justin	Senior	04 Aug 2023	External audit support	Reconciling invoice actuals to numbers as presented in trial balance	1.2
Chen,Justin	Senior	04 Aug 2023	External audit support	Perform recalculation of quantity of units * total units to reconcile figures moving from advance payments to fixed assets	1.4
Lindeman,Ryan	Senior	04 Aug 2023	External Audit Support	Draft Property, Plant, and Equipment (PPE) files to gather support for 2021	3.4
Lindeman,Ryan	Senior	04 Aug 2023	External Audit Support	Searching support for borrowings on 2021 loan amounts for Celsius Mining	1.9
Riley,Sean	Senior Manager	04 Aug 2023	External Audit Support	Review of Constellation Agreement to understand lease terms and potential derivative implications.	1.1
Riley,Sean	Senior Manager	04 Aug 2023	External Audit Support	Secondary review of Constellation accounting policy memo	1.3
Riley,Sean	Senior Manager	04 Aug 2023	External Audit Support	Secondary review of 2021 lease schedule and adjusting journal entries.	1.7
Riley,Sean	Senior Manager	04 Aug 2023	External Audit Support	Secondary review of 2022 accrual schedule and adjusting journal entries.	1.4

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Riley,Sean	Senior Manager	04 Aug 2023	External Audit Support	Secondary review of 2022 payroll adjusting journal entries based on Client feedback.	1.9
MacIntosh, Paul	Partner/Principal	04 Aug 2023	External Audit Support	Executive review of 2021 lease schedule and adjusting journal entries.	0.7
MacIntosh, Paul	Partner/Principal	04 Aug 2023	External Audit Support	Executive review of 2022 accrual schedule and adjusting journal entries.	0.8
MacIntosh, Paul	Partner/Principal	04 Aug 2023	External Audit Support	Executive review of 2022 payroll adjusting journal entries	0.9
Riley,Sean	Senior Manager	05 Aug 2023	External Audit Support	Review of 2021 adjusting journal entries to determine if there are any updates needed.	0.8
Riley,Sean	Senior Manager	05 Aug 2023	External Audit Support	Secondary review of 2021 cash workbook and corresponding support.	0.2
MacIntosh, Paul	Partner/Principal	05 Aug 2023	External Audit Support	Executive review of 2021 adjusting journal entries	0.4
MacIntosh, Paul	Partner/Principal	05 Aug 2023	External Audit Support	Executive review of 2021 cash workbook	0.1
Gust, Ryan A.	Senior	06 Aug 2023	External audit support	Review the tie outs in advanced payments relating to debt and Bitcoin (BTC) loans	0.9
Gust, Ryan A.	Senior	06 Aug 2023	External audit support	Review new advanced payment material provided by management	0.4
Gust, Ryan A.	Senior	06 Aug 2023	External audit support	Review advanced payment workpaper in its entirety	1.7
Chen,Justin	Senior	06 Aug 2023	External audit support	Preparing weekly timesheet and inputting into canvas, from July 31st to August 4th	1.0
Chen,Justin	Senior	06 Aug 2023	External audit support	Updated Advance Payments with new schedule as provided by management	1.7
Chen,Justin	Senior	06 Aug 2023	External audit support	Update tickmarks for further clarity	0.4
Riley,Sean	Senior Manager	06 Aug 2023	External Audit Support	Review of 2022 adjusting journal entries to determine if there are any updates needed.	1.2
Riley,Sean	Senior Manager	06 Aug 2023	External Audit Support	Review of 2022 advanced payment support provided by the Client	0.3
Dishman,Carly	Manager	07 Aug 2023	External Audit Support	Review Mothership Agreement for embedded derivatives	3.8
Eo, Brian Y	Manager	07 Aug 2023	External audit support	Review fair value election on de-recognition for equity investments	1.7
Gust, Ryan A.	Senior	07 Aug 2023	External audit support	Review vouching of additions to loan in 2021 and update outstanding items question list	1.6
Gust, Ryan A.	Senior	07 Aug 2023	External audit support	Review the 2021 advanced payment workbook for vouching payments	0.5
Gust, Ryan A.	Senior	07 Aug 2023	External audit support	Review the 2021 accrued expenses workpaper	1.6
Gust, Ryan A.	Senior	07 Aug 2023	External audit support	Review the 2021 hosting services workpaper	0.8

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gust, Ryan A.	Senior	07 Aug 2023	External audit support	Address workpaper comments in the 2021 debt workbook	0.8
Gust, Ryan A.	Senior	07 Aug 2023	External audit support	Review the 2021 Property, Plant, and Equipment (PPE) workbook	1.4
Hayes, Taylor	Manager	07 Aug 2023	External Audit Support	Meeting to discuss FY 2022 reconciliation for fixed asset impairment workbook. In addition, further discuss construction in progress. EY Attendees: P. Yoo, T. Hayes	0.8
Yoo, Patrick	Senior	07 Aug 2023	External Audit Support	Finish preparation of related party General Ledger (GL) #119001 workbook for FY 2022 after further client support provided	0.9
Yoo, Patrick	Senior	07 Aug 2023	External Audit Support	Finish preparation of related party General Ledger (GL) #119005 workbook for FY 2022 after further client support provided	0.6
Yoo, Patrick	Senior	07 Aug 2023	External Audit Support	Finish preparation of related party General Ledger (GL) #219001 workbook for FY 2022 after further client support provided	0.8
Yoo, Patrick	Senior	07 Aug 2023	External Audit Support	Finish preparation of related party General Ledger (GL) #219002 workbook for FY 2022 after further client support provided	0.6
Yoo, Patrick	Senior	07 Aug 2023	External Audit Support	Finish preparation of related party General Ledger (GL) #219003 workbook for FY 2022 after further client support provided	0.6
Yoo, Patrick	Senior	07 Aug 2023	External Audit Support	Finish preparation of related party General Ledger (GL) #219004 workbook for FY 2022 after further client support provided	0.7
Yoo, Patrick	Senior	07 Aug 2023	External Audit Support	Meeting to discuss FY 2022 reconciliation for fixed asset impairment workbook. In addition, further discuss construction in progress. EY Attendees: P. Yoo, T. Hayes	0.8
Lipschutz,Jordan	Manager	07 Aug 2023	External audit support	Collaborate with team to obtain updates on each workstream for client status deck and help resolve blockers / dependencies	2.1
Lipschutz,Jordan	Manager	07 Aug 2023	External audit support	Updating client status deck including progress to-date, key risks/issues, and impacts to client timeline	3.7
Gray, Amaya	Staff	07 Aug 2023	External audit support	Review external status report deck	0.7
Gray, Amaya	Staff	07 Aug 2023	External audit support	Update external status report deck	0.8
Chen,Justin	Senior	07 Aug 2023	External audit support	Pulling in Accrued Expenses, setting up Workpaper	3.2

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Chen,Justin	Senior	07 Aug 2023	External audit support	Organizing accrued expenses, legal, tax and hosting expenses support	2.5
Chen,Justin	Senior	07 Aug 2023	External audit support	Prepare Hosting schedule workpaper, setting up	3.5
Lindeman,Ryan	Senior	07 Aug 2023	External Audit Support	Working on Fixed assets additions/workbook for 2021 - Part 1	1.9
Lindeman,Ryan	Senior	07 Aug 2023	External Audit Support	Working on summarizing/ closing outstanding items for debt in 2021	1.6
Riley,Sean	Senior Manager	07 Aug 2023	External Audit Support	Secondary review of 2021 due from (assets) related party reconciliations and associated support.	1.7
Riley,Sean	Senior Manager	07 Aug 2023	External Audit Support	Secondary review of 2021 due to (liabilities) related party reconciliations and associated support.	2.9
Riley,Sean	Senior Manager	07 Aug 2023	External Audit Support	Secondary review of 2022 due from (assets) related party reconciliations and associated support.	0.7
Riley,Sean	Senior Manager	07 Aug 2023	External Audit Support	Secondary review of 2022 due to (liabilities) related party reconciliations and associated support.	2.8
Riley,Sean	Senior Manager	07 Aug 2023	External Audit Support	Secondary review of 2021 accrual schedule and proposed journal entries.	0.7
MacIntosh, Paul	Partner/Principal	07 Aug 2023	External Audit Support	Executive review of 2021 due to (liabilities) related party reconciliations	0.7
MacIntosh, Paul	Partner/Principal	07 Aug 2023	External Audit Support	Executive review of 2022 due from (assets) related party reconciliations	0.3
MacIntosh, Paul	Partner/Principal	07 Aug 2023	External Audit Support	Executive review of 2022 due to (liabilities) related party reconciliations	1.3
MacIntosh, Paul	Partner/Principal	07 Aug 2023	External Audit Support	Executive review of 2021 accrual schedule and proposed journal entries.	0.4
Lindeman,Ryan	Senior	07 Aug 2023	External Audit Support	Working on Fixed assets additions/workbook for 2021 - Part 2	2.1
Dishman,Carly	Manager	08 Aug 2023	External Audit Support	Meeting to discuss terms of energy sales agreement with Mothership and memo structure. EY Attendees: C. Dishman, D. Granados	0.8
Dishman,Carly	Manager	08 Aug 2023	External Audit Support	Continue reviewing Mothership Agreement for embedded derivatives	3.6
Dishman,Carly	Manager	08 Aug 2023	External Audit Support	Research on derivatives related to energy contracts	2.9
Granados,Dariana	Staff	08 Aug 2023	External audit support	Prepare outline and summarizing terms of Mothership power purchase agreement and transaction confirmations for analysis.	0.5

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Granados,Dariana	Staff	08 Aug 2023	External audit support	Meeting to discuss terms of energy sales agreement with Mothership and memo structure. EY Attendees: C. Dishman, D. Granados	0.8
Granados,Dariana	Staff	08 Aug 2023	External audit support	Drafting accounting memorandum for Mothership power purchase agreement. (Day 1)	3.1
Gust, Ryan A.	Senior	08 Aug 2023	External audit support	Meeting to review and reconcile supporting documents received from Celsius regarding accrued expenses and hosting. EY Attendees: J. Chen, R. Gust	0.5
Gust, Ryan A.	Manager	08 Aug 2023	External Audit Support	Meeting to discuss final open items pertaining to 2022 advanced payments and fixed assets EY Attendees: P. Yoo, R. Gust, T. Hayes Other Attendees: P. Pandey (Celsius)	0.7
Gust, Ryan A.	Manager	08 Aug 2023	External Audit Support	Meeting to discuss prepared 2021/2022 workpapers to date and locations within the shared drive EY Attendees: P. Yoo, R. Gust	0.4
Gust, Ryan A.	Senior	08 Aug 2023	External audit support	Review and prepare the accrued expenses workpaper	2.1
Gust, Ryan A.	Senior	08 Aug 2023	External audit support	Review and prepare the 2021 advanced payments workpaper	3.1
Gust, Ryan A.	Senior	08 Aug 2023	External audit support	Review the 2022 payroll support	0.6
Gust, Ryan A.	Senior	08 Aug 2023	External audit support	Vouch the borrowing amounts for the 2022 debt workbook	1.4
Hayes, Taylor	Manager	08 Aug 2023	External Audit Support	Meeting to discuss current status report with Celsius. EY Attendees: A. Steger, A. Gray, J. Hill, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5
Hayes, Taylor	Manager	08 Aug 2023	External Audit Support	Meeting to discuss status of all workpapers prepared for 2021/2022 to date before heading to vacation. Discuss gameplan and strategy for takeover and upon return from vacation. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.6
Hayes, Taylor	Manager	08 Aug 2023	External Audit Support	Meeting to discuss final open items pertaining to 2022 advanced payments and fixed assets EY Attendees: P. Yoo, R. Gust, T. Hayes Other Attendees: P. Pandey (Celsius)	0.7
Hayes, Taylor	Manager	08 Aug 2023	External Audit Support	Research of advanced payment discrepancies based on client discussion and updates to the workbook	1.1

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hayes, Taylor	Manager	08 Aug 2023	External Audit Support	Preparation of fixed asset summary to be provided to Alvarez & Marsal to perform Step 2 & 3 of fixed asset impairment calculations	2.8
Hayes, Taylor	Manager	08 Aug 2023	External Audit Support	Review of real estate listings utilized to determine fair value of land for Fixed Assets (FA)impairment	1.2
Hayes, Taylor	Manager	08 Aug 2023	External Audit Support	Additional research of real estate listings and sales within Midland, Texas to confirm listings utilized	0.7
Hill,Jeff	Partner/Principal	08 Aug 2023	External Audit Support	Meeting to discuss current status report with Celsius. EY Attendees: A. Steger, A. Gray, J. Hill, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5
Steger,Adam	Senior Manager	08 Aug 2023	External Audit Support	Meeting to discuss current status report with Celsius. EY Attendees: A. Steger, A. Gray, J. Hill, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5
Sun, Kaiyang	Senior Manager	08 Aug 2023	External Audit Support	Meeting to discuss financials and expectations prior to status report meeting with Celsius EY Attendees: A. Gray, J. Lipschutz, S. Zaman, S. Riley, K. Sun	0.9
Sun, Kaiyang	Senior Manager	08 Aug 2023	External Audit Support	Meeting to discuss current status report with Celsius. EY Attendees: A. Steger, A. Gray, J. Hill, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5
Yoo, Patrick	Senior	08 Aug 2023	External Audit Support	Update fixed assets and advanced payments workbook after client call to discuss final open items	2.2
Yoo, Patrick	Senior	08 Aug 2023	External Audit Support	Make further updates to Deribit options workbook for FY22 after further discussions regarding gameplan/strategy	2.7
Yoo, Patrick	Senior	08 Aug 2023	External Audit Support	Meeting to discuss status of all workpapers prepared for 2021/2022 to date. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.6
Yoo, Patrick	Senior	08 Aug 2023	External Audit Support	Meeting to discuss prepared 2021/2022 workpapers to date and locations within the shared drive EY Attendees: P. Yoo, R. Gust	0.4

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo, Patrick	Senior	08 Aug 2023	External Audit Support	Meeting to discuss final open items pertaining to 2022 advanced payments and fixed assets EY Attendees: P. Yoo, R. Gust, T. Hayes Other Attendees: P. Pandey (Celsius)	0.7
Zaman,Sabina	Partner/Principal	08 Aug 2023	External Audit Support	Meeting to discuss current status report with Celsius. EY Attendees: A. Steger, A. Gray, J. Hill, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5
Zaman,Sabina	Partner/Principal	08 Aug 2023	External Audit Support	Meeting to discuss financials and expectations prior to status report meeting with Celsius EY Attendees: A. Gray, J. Lipschutz, S. Zaman, S. Riley, K. Sun	0.9
Lipschutz,Jordan	Manager	08 Aug 2023	External Audit Support	Meeting to discuss financials and expectations prior to status report meeting with Celsius EY Attendees: A. Gray, J. Lipschutz, S. Zaman, S. Riley, K. Sun	0.9
Lipschutz,Jordan	Manager	08 Aug 2023	External Audit Support	Meeting to discuss current status report with Celsius. EY Attendees: A. Steger, A. Gray, J. Hill, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5
Lipschutz,Jordan	Manager	08 Aug 2023	External audit support	Prepare client view of financials to be shared with client stakeholders	3.2
Lipschutz,Jordan	Manager	08 Aug 2023	External audit support	Email correspondence with P. Hendricks (Celsius) regarding meeting availability to discuss actual / forecasted fees	0.2
Gray, Amaya	Staff	08 Aug 2023	External Audit Support	Meeting to discuss financials and expectations prior to status report meeting with Celsius EY Attendees: A. Gray, J. Lipschutz, S. Zaman, S. Riley, K. Sun	0.9
Gray, Amaya	Staff	08 Aug 2023	External Audit Support	Meeting to discuss current status report with Celsius. EY Attendees: A. Steger, A. Gray, J. Hill, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5
Chen,Justin	Senior	08 Aug 2023	External audit support	Update host schedule workpaper, prepaid, and current tie outs	3.2
Chen,Justin	Senior	08 Aug 2023	External audit support	Addressing Ryan Gust's comments in accrued expenses	1.2
Chen,Justin	Senior	08 Aug 2023	External audit support	Finalizing Accrued Expense and cleaning up file	2.4

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Chen,Justin	Senior	08 Aug 2023	External audit support	Meeting to review and reconcile supporting documents received from Celsius regarding accrued expenses and hosting. EY Attendees: J. Chen, R. Gust	0.5
Lindeman,Ryan	Senior	08 Aug 2023	External Audit Support	Working on fixed assets depreciation and workbook cleanup for 2021	3.9
Riley,Sean	Senior Manager	08 Aug 2023	External Audit Support	Meeting to discuss financials and expectations prior to status report meeting with Celsius EY Attendees: A. Gray, J. Lipschutz, S. Zaman, S. Riley, K. Sun	0.9
Riley,Sean	Senior Manager	08 Aug 2023	External Audit Support	Meeting to discuss current status report with Celsius. EY Attendees: A. Steger, A. Gray, J. Hill, J. Lipschutz, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: A. Seetharaman (Celsius), J. Fan (Celsius), J. Block (Celsius)	0.5
Riley,Sean	Senior Manager	08 Aug 2023	External Audit Support	Meeting to discuss status of all workpapers prepared for 2021/2022 to date before heading to vacation. Discuss gameplan and strategy for takeover and upon return from vacation. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.6
Riley,Sean	Senior Manager	08 Aug 2023	External Audit Support	Evaluation of bankruptcy documents and impact on go-forward liabilities.	0.7
Riley,Sean	Senior Manager	08 Aug 2023	External Audit Support	Evaluation of bankruptcy documents and impact on pre-petition liabilities.	0.6
Riley,Sean	Senior Manager	08 Aug 2023	External Audit Support	Secondary review of 2022 digital asset workbook, specifically impairment calculation.	1.2
Riley,Sean	Senior Manager	08 Aug 2023	External Audit Support	Secondary review of 2022 digital asset workbook, specifically disposition support and realized gain / loss.	2.9
Riley,Sean	Senior Manager	08 Aug 2023	External Audit Support	Secondary review of 2022 digital asset workbook, specifically completeness and accuracy of digital asset balance.	2.1
MacIntosh, Paul	Partner/Principal	08 Aug 2023	External Audit Support	Executive review of 2022 digital asset workbook	0.6
Dishman,Carly	Manager	09 Aug 2023	External Audit Support	Meeting to discuss the adjusting journal entries listing. EY Attendees: R. Gust, C. Dishman, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), P. Pandey, (Celsius), J. Fan (Celsius)	1.0
Dishman,Carly	Manager	09 Aug 2023	External Audit Support	Review preliminary draft and provide comments on Mothership derivative memo	3.5
Eo, Brian Y	Manager	09 Aug 2023	External audit support	Prepare total interest expense reconciliation workpaper	3.7
Eo, Brian Y	Manager	09 Aug 2023	External audit support	Documentation in interest workbook and cross reference	1.9

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Granados,Dariana	Staff	09 Aug 2023	External audit support	Drafting accounting memorandum for Mothership power purchase agreement. (Day 2)	3.1
Gust, Ryan A.	Senior	09 Aug 2023	External audit support	Review newly provided payroll support	0.3
Gust, Ryan A.	Senior	09 Aug 2023	External audit support	Review 2021 Property, Plant, and Equipment (PPE) workpaper	0.7
Gust, Ryan A.	Senior	09 Aug 2023	External audit support	Review and finalize advanced payments workpaper	3.3
Gust, Ryan A.	Senior	09 Aug 2023	External audit support	Review client questions and materials regarding payroll	0.3
Gust, Ryan A.	Senior	09 Aug 2023	External audit support	Review and finalize accrued expenses workpaper	0.8
Gust, Ryan A.	Senior	09 Aug 2023	External audit support	Review fixed asset listing and client materials related to fixed assets	0.6
Gust, Ryan A.	Manager	09 Aug 2023	External Audit Support	Meeting to discuss Bitcoin loan and loan extinguishment EY Attendees: K. Sun, A. Soures, R. Gust, S. Riley, T. Hayes	0.8
Hayes, Taylor	Manager	09 Aug 2023	External Audit Support	Meeting to discuss the adjusting journal entries listing. EY Attendees: R. Gust, C. Dishman, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), P. Pandey, (Celsius), J. Fan (Celsius)	1.0
Hayes, Taylor	Manager	09 Aug 2023	External Audit Support	Meeting to discuss Bitcoin (BTC) loan and loan extinguishment EY Attendees: K. Sun, A. Soures, R. Gust, S. Riley, T. Hayes	0.8
Hayes, Taylor	Manager	09 Aug 2023	External Audit Support	Preparation / review of EY prepared BTC loan workbook	2.9
Hayes, Taylor	Manager	09 Aug 2023	External Audit Support	Calculation of FY21 realized gain loss associated with crypto repayments of BTC loan	1.7
Hayes, Taylor	Manager	09 Aug 2023	External Audit Support	Completeness and Accuracy review of FY21/22 Digital Asset workbooks	1.2
Sun, Kaiyang	Senior Manager	09 Aug 2023	External Audit Support	Meeting to discuss Bitcoin (BTC) loan and loan extinguishment EY Attendees: K. Sun, A. Soures, R. Gust, S. Riley, T. Hayes	0.8
Sun, Kaiyang	Senior Manager	09 Aug 2023	External Audit Support	Reviewed intercompany loan workbook	3.7
Sun, Kaiyang	Senior Manager	09 Aug 2023	External Audit Support	Reviewed Bitcoin (BTC) loan workbook	3.4
Sun, Kaiyang	Senior Manager	09 Aug 2023	External Audit Support	Calculated embedded derivatives impacts for Bitcoin (BTC) loan	2.8
Lipschutz,Jordan	Manager	09 Aug 2023	External audit support	Update leadership status deck including progress to-date, key risks/issues, and impacts to client timeline	3.7
Lipschutz,Jordan	Manager	09 Aug 2023	External audit support	Review updates to leadership status deck and updating based on edits made	2.8
Gray, Amaya	Staff	09 Aug 2023	External audit support	Review financials update prior to leadership review	0.9

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gray, Amaya	Staff	09 Aug 2023	External audit support	Update financials to be presented to J. Block (Celsius)	1.2
Gray, Amaya	Staff	09 Aug 2023	External audit support	Initial update of external status report deck prior to leadership review	0.8
Chen,Justin	Senior	09 Aug 2023	External audit support	Recreating MicroBT table with new schedule provided by management	2.0
Chen,Justin	Senior	09 Aug 2023	External audit support	Tie recon tab to General Ledger (GL) and movement in fixed assets	0.4
Chen,Justin	Senior	09 Aug 2023	External audit support	Updated shipping tab within Advanced payments	1.1
Chen,Justin	Senior	09 Aug 2023	External audit support	Final Pass on comments made in Advanced payments	1.6
Chen,Justin	Senior	09 Aug 2023	External audit support	Final Pass on comments made in Accrued Expense	0.4
Chen,Justin	Senior	09 Aug 2023	External audit support	Addressing comments within financial statement Notes	3.7
Lindeman,Ryan	Senior	09 Aug 2023	External audit support	Adding a received fixed asset listing for 2021 and tying to workbook. Cleaning up workbook after internal review	2.8
Lindeman,Ryan	Senior	09 Aug 2023	External Audit Support	Working through a specific issue in the calculation of the adjusting entry for mothership invoices in accrued expenses and cleaning up the file	3.2
Lindeman,Ryan	Senior	09 Aug 2023	External Audit Support	Meeting to discuss the adjusting journal entries listing. EY Attendees: R. Gust, C. Dishman, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), P. Pandey, (Celsius), J. Fan (Celsius)	1.0
Riley,Sean	Senior Manager	09 Aug 2023	External Audit Support	Meeting to discuss the adjusting journal entries listing. EY Attendees: R. Gust, C. Dishman, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), P. Pandey, (Celsius), J. Fan (Celsius)	1.0
Riley,Sean	Senior Manager	09 Aug 2023	External Audit Support	Meeting to discuss Bitcoin (BTC) loan and loan extinguishment EY Attendees: K. Sun, A. Soures, R. Gust, S. Riley, T. Hayes	0.8
Riley,Sean	Senior Manager	09 Aug 2023	External Audit Support	Secondary review of Bitcoin (BTC) loan schedule and associated calculations.	2.8
Riley,Sean	Senior Manager	09 Aug 2023	External Audit Support	Secondary review of 2021 digital asset dispositions and affect on Bitcoin (BTC) loan balance.	1.2
Riley,Sean	Senior Manager	09 Aug 2023	External Audit Support	Secondary review of 2021 digital asset workbook, specifically impairment calculation.	2.1
Gust, Ryan A.	Manager	09 Aug 2023	External Audit Support	Meeting to discuss the adjusting journal entries listing. EY Attendees: R. Gust, C. Dishman, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), P. Pandey, (Celsius), J. Fan (Celsius)	1.0

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
MacIntosh, Paul	Partner/Principal	09 Aug 2023	External Audit Support	Executive review of 2021 digital asset workbook	1.1
Dishman, Carly	Manager	10 Aug 2023	External Audit Support	Meeting with technical accounting team to continue discussion of terms of electric sales agreement between Mothership and Celsius, and scope of the memorandum. EY Attendees: C. Dishman, D. Granados, T. Hayes	0.5
Dishman, Carly	Manager	10 Aug 2023	External Audit Support	Review updated preliminary draft and continue providing comments on Mothership derivative memo	3.2
Dishman, Carly	Manager	10 Aug 2023	External Audit Support	Research on embedded derivatives and leases related to letters of intent	1.9
Eo, Brian Y	Manager	10 Aug 2023	External audit support	Calculate Interest General Ledger (GL) analysis to be disclosed in the related party footnote disclosure	3.6
Granados, Dariana	Staff	10 Aug 2023	External audit support	Day 3 Drafting accounting memorandum for Mothership power purchase agreement. (Part 1)	2.9
Granados, Dariana	Staff	10 Aug 2023	External audit support	Meeting with technical accounting team to continue discussion of terms of electric sales agreement between Mothership and Celsius, and scope of the memorandum. EY Attendees: C. Dishman, D. Granados, T. Hayes	0.5
Gust, Ryan A.	Senior	10 Aug 2023	External audit support	Update payroll workpaper based on conversation with client	3.3
Gust, Ryan A.	Senior	10 Aug 2023	External audit support	Review and finalize the 2021 advanced payments workpaper	2.6
Gust, Ryan A.	Senior	10 Aug 2023	External audit support	Review and finalize the accrued expenses workpaper	0.9
Gust, Ryan A.	Senior	10 Aug 2023	External audit support	Review service fees material provided by management	0.7
Hayes, Taylor	Manager	10 Aug 2023	External Audit Support	Meeting with technical accounting team to continue discussion of terms of electric sales agreement between Mothership and Celsius, and scope of the memorandum. EY Attendees: C. Dishman, D. Granados, T. Hayes	0.5
Hayes, Taylor	Manager	10 Aug 2023	External Audit Support	Updates to the Power Purchase Agreement (PPA) derivative memo	0.6
Hayes, Taylor	Manager	10 Aug 2023	External Audit Support	Part 1 Allocation of labor & material expenditures to the appropriate asset groupings for fixed asset impairment; including research of each applicable vendor to determine correct asset grouping	3.8
Hayes, Taylor	Manager	10 Aug 2023	External Audit Support	Completeness and accuracy review of fixed asset file for impairment calculation	1.2
Hayes, Taylor	Manager	10 Aug 2023	External Audit Support	Review of asset categories provided by Alvarez & Marsal for impairment calc	0.8

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gray, Amaya	Staff	10 Aug 2023	External audit support	Adjusting financials and budget to correctly reflect current standing	3.1
Chen,Justin	Senior	10 Aug 2023	External audit support	Accrued Expenses - Addressing Sean's comments	1.0
Chen,Justin	Senior	10 Aug 2023	External audit support	Include Adjusted Journal Entries (AJEs) per S. Riley Request	0.5
Chen,Justin	Senior	10 Aug 2023	External audit support	3rd pass on R Gust's comments in advance payments	2.0
Chen,Justin	Senior	10 Aug 2023	External audit support	Setting up Payroll Service Fee	2.5
Chen,Justin	Senior	10 Aug 2023	External audit support	Addressing Kai's Comments per GAAP checklist	1.6
Lindeman,Ryan	Senior	10 Aug 2023	External Audit Support	Working on closing specific items in 2021 debt that we obtained support for	2.2
Riley,Sean	Senior Manager	10 Aug 2023	External Audit Support	Secondary review of 2022 digital asset workbook, specifically completeness and accuracy of digital asset balance.	2.3
Riley,Sean	Senior Manager	10 Aug 2023	External Audit Support	Review of 2022 advanced payment support provided by Client and accumulation of required journal entries.	2.6
Riley,Sean	Senior Manager	10 Aug 2023	External Audit Support	Secondary review of 2022 loan interest reconciliation and support.	1.4
MacIntosh, Paul	Partner/Principal	10 Aug 2023	External Audit Support	Executive review of 2022 advanced payment support and accumulation of required journal entries.	0.9
Granados,Dariana	Staff	10 Aug 2023	External audit support	Day 3 Drafting accounting memorandum for Mothership power purchase agreement. (Part 2)	1.4
Hayes, Taylor	Manager	10 Aug 2023	External audit support	Part 2 Allocation of labor & material expenditures to the appropriate asset groupings for fixed asset impairment; including research of each applicable vendor to determine correct asset grouping	0.5
Hayes, Taylor	Manager	10 Aug 2023	External audit support	Part 2 Ongoing preparation of Fixed Asset Impairment (Step 2)	0.6
Hayes, Taylor	Manager	10 Aug 2023	External audit support	Part 2 Review of FY23 digital asset workbook	0.6
Barda,Eli	Partner/Principal	10 Aug 2023	External audit support	Meeting to discuss internal the status to present for the leadership meeting EY Attendees : A.Mhana, A.Shimoni, E.Barda	0.6
Barda,Eli	Partner/Principal	10 Aug 2023	External audit support	Meeting to discuss financials and budget for engagement EY Attendees: A. Gray, S. Riley, S. Zaman, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz	0.8
Shimoni,Avri	Senior Manager	10 Aug 2023	External audit support	Meeting to discuss internal the status to present for the leadership meeting EY Attendees : A.Mhana, A.Shimoni, E.Barda	0.6

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gray, Amaya	Staff	10 Aug 2023	External audit support	Meeting to discuss financials and budget for engagement EY Attendees: A. Gray, S. Riley, S. Zaman, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz	0.8
Riley,Sean	Senior Manager	10 Aug 2023	External audit support	Meeting to discuss financials and budget for engagement EY Attendees: A. Gray, S. Riley, S. Zaman, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz	0.8
Zaman,Sabina	Partner/Principal	10 Aug 2023	External audit support	Meeting to discuss financials and budget for engagement EY Attendees: A. Gray, S. Riley, S. Zaman, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz	0.8
Shwartz, Yoav	Partner/Principal	10 Aug 2023	External audit support	Meeting to discuss financials and budget for engagement EY Attendees: A. Gray, S. Riley, S. Zaman, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz	0.8
Shimoni,Avri	Senior Manager	10 Aug 2023	External audit support	Meeting to discuss financials and budget for engagement EY Attendees: A. Gray, S. Riley, S. Zaman, A.Mhana, A.Shimoni, E.Barda, Y. Shwartz	0.8
Granados,Dariana	Staff	11 Aug 2023	External audit support	Day 4 Drafting accounting memorandum for Mothership power purchase agreement. (Part 1)	3.2
Gust, Ryan A.	Senior	11 Aug 2023	External audit support	Address review comments for the 2021 advanced payments workpaper	1.0
Gust, Ryan A.	Senior	11 Aug 2023	External audit support	Review and leave review comments for the 2022 debt workpaper	1.3
Gust, Ryan A.	Senior	11 Aug 2023	External audit support	Review new payroll provided by management and make suggested updates	1.2
Gust, Ryan A.	Senior	11 Aug 2023	External audit support	Review the Property, Plant, and Equipment (PPE) workbook	0.9
Gust, Ryan A.	Senior	11 Aug 2023	External audit support	Review the prepaid hosting and hosting workpaper	1.2
Hayes, Taylor	Manager	11 Aug 2023	External Audit Support	Discuss Asset Reconciliation EY Attendees: J. Chen, T. Hayes	0.6
Hayes, Taylor	Manager	11 Aug 2023	External Audit Support	Discuss Fixed Asset - Land Evaluation - Zillow EY Attendees: J. Chen, T. Hayes	0.2
Hayes, Taylor	Manager	11 Aug 2023	External Audit Support	Follow up on Fixed Assets (FA)Asset Reconciliation Schedule EY Attendees: J. Chen, T. Hayes	0.3
Hayes, Taylor	Manager	11 Aug 2023	External Audit Support	Discussion on approach to fixed assets reconciliation EY Attendees: J. Chen, T. Hayes	0.1
Hayes, Taylor	Manager	11 Aug 2023	External audit support	Research completeness / accuracy discrepancies between Alvarez & Marsal fixed asset file and Fixed Assets (FA) register provided by client	1.9
Hayes, Taylor	Manager	11 Aug 2023	External Audit Support	Preparation of digital asset rollforward for FY21/22	2.1

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Sun, Kaiyang	Senior Manager	11 Aug 2023	External Audit Support	Reviewed accounting adjustments related to Bitcoin payments	1.4
Gray, Amaya	Staff	11 Aug 2023	External audit support	Update external status report deck prior to J. Block (Celsius) review next week	0.9
Chen,Justin	Senior	11 Aug 2023	External audit support	Researching Fair Value for land in Midland County	1.0
Chen,Justin	Senior	11 Aug 2023	External audit support	Discuss Asset Reconciliation EY Attendees: J. Chen, T. Hayes	0.6
Chen,Justin	Senior	11 Aug 2023	External audit support	Follow up on Fixed Assets (FA)Asset Reconciliation Schedule EY Attendees: J. Chen, T. Hayes	0.3
Chen,Justin	Senior	11 Aug 2023	External audit support	Discuss Fixed Asset - Land Evaluation - Zillow EY Attendees: J. Chen, T. Hayes	0.2
Chen,Justin	Senior	11 Aug 2023	External audit support	Discussion on approach to fixed assets reconciliation EY Attendees: J. Chen, T. Hayes	0.1
Chen,Justin	Senior	11 Aug 2023	External audit support	Update fixed assets reconciliation	3.8
Lindeman,Ryan	Senior	11 Aug 2023	External Audit Support	Prepare cash reconciliation workbook for 2021	0.8
Lindeman,Ryan	Senior	11 Aug 2023	External Audit Support	Review file for accrued expenses and tickmarks	0.5
Lindeman,Ryan	Senior	11 Aug 2023	External Audit Support	Working on closing specific items in 2021 debt that we obtained support for	3.2
Riley,Sean	Senior Manager	11 Aug 2023	External Audit Support	Secondary review of Q1 2022 fixed asset support provided by Client and updates to schedules.	2.7
Riley,Sean	Senior Manager	11 Aug 2023	External Audit Support	Secondary review of Annual 2022 fixed asset reconciliation.	1.2
Riley,Sean	Senior Manager	11 Aug 2023	External Audit Support	Secondary review of 2021 prepaid hosting cost support and associated workbook.	1.9
Riley,Sean	Senior Manager	11 Aug 2023	External Audit Support	Secondary review of 2022 fixed asset impairment, including model and asset allocation.	1.7
MacIntosh, Paul	Partner/Principal	11 Aug 2023	External Audit Support	Executive review of 2021 prepaid hosting cost support and associated workbook.	0.8
Granados,Dariana	Staff	11 Aug 2023	External audit support	Day 4 Drafting accounting memorandum for Mothership power purchase agreement. (Part 2)	2.3
Eo, Brian Y	Manager	12 Aug 2023	External audit support	Update loan interest reconciliation workpaper	0.3
Gust, Ryan A.	Senior	13 Aug 2023	External audit support	Review the prepaid hosting and hosting workpaper	1.2
Gust, Ryan A.	Senior	13 Aug 2023	External audit support	Review the 2021 Property, Plant, and Equipment (PPE) workbook	0.9
Lindeman,Ryan	Senior	13 Aug 2023	External Audit Support	Editing 2021 debt workpaper for open items	0.9
Eo, Brian Y	Manager	14 Aug 2023	External audit support	Interest Expense Reconciliation Tieouts	0.6

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gust, Ryan A.	Manager	14 Aug 2023	External Audit Support	Meeting to discuss 2021 Property, Plant, and Equipment (PPE) and 2021 Hosting EY Attendees: R. Gust, S. Riley	0.3
Gust, Ryan A.	Manager	14 Aug 2023	External Audit Support	Meeting to discuss 2021 Property, Plant, and Equipment (PPE) EY Attendees: R. Gust, T. Hayes	0.5
Gust, Ryan A.	Manager	14 Aug 2023	External audit support	To finalize Hosting Schedule Workpaper EY Attendees: R. Gust, J. Chen	0.5
Gust, Ryan A.	Senior	14 Aug 2023	External audit support	Review and finalize 2021 Hosting and Prepaid Hosting workpaper	2.3
Gust, Ryan A.	Senior	14 Aug 2023	External audit support	Review and update 2021 Property, Plant, and Equipment (PPE) audit support workbook	1.8
Gust, Ryan A.	Senior	14 Aug 2023	External audit support	Review 2021 payroll workbook and outstanding items	1.8
Gust, Ryan A.	Senior	14 Aug 2023	External audit support	Update 2021 related party workpaper	1.2
Hayes, Taylor	Manager	14 Aug 2023	External Audit Support	Meeting to discuss 2021 Property, Plant, and Equipment (PPE) EY Attendees: R. Gust, T. Hayes	0.5
Hayes, Taylor	Manager	14 Aug 2023	External Audit Support	Part 1 Ongoing preparation of Fixed Asset Impairment (Step 2)	3.6
Hayes, Taylor	Manager	14 Aug 2023	External Audit Support	Ongoing preparation of Fixed Asset Impairment (Step 1)	3.3
Chen,Justin	Senior	14 Aug 2023	External audit support	Setting up hosting services workpaper, creating table for year-end hosting services account reconciliation	3.8
Chen,Justin	Senior	14 Aug 2023	External audit support	Addressing hosting services workpaper comments from R. Gust for purposes of audit workpapers	1.0
Chen,Justin	Senior	14 Aug 2023	External audit support	Power, Plant, and Equipment (PPE) Invoice vouching for external confirmation for purposes of audit workpaper reconciliation	3.3
Chen,Justin	Senior	14 Aug 2023	External audit support	Finalize Hosting Schedule Workpaper EY Attendees: R. Gust, J. Chen	0.5
Lindeman,Ryan	Senior	14 Aug 2023	External Audit Support	Completing related parties workbooks for 2021/2022	3.8
Lindeman,Ryan	Senior	14 Aug 2023	External Audit Support	Following up on 2021 debt items	0.2
Riley,Sean	Senior Manager	14 Aug 2023	External Audit Support	Meeting to discuss 2021 Property, Plant, and Equipment (PPE) and 2021 Hosting EY Attendees: R. Gust, S. Riley	0.3
Riley,Sean	Senior Manager	14 Aug 2023	External Audit Support	Review of 2021 revenue share agreement with Argo.	0.6
Riley,Sean	Senior Manager	14 Aug 2023	External Audit Support	Secondary review of 2021 revenue share workbook and associated support.	2.3
Riley,Sean	Senior Manager	14 Aug 2023	External Audit Support	Secondary review of 2022 balances of accounts after adjusted journal entries are posted by Client.	2.6
Riley,Sean	Senior Manager	14 Aug 2023	External Audit Support	Secondary review of 2022 digital asset derivative support and workbook.	2.2

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
MacIntosh, Paul	Partner/Principal	14 Aug 2023	External Audit Support	Executive review of 2021 revenue share workbook and associated support.	1.1
MacIntosh, Paul	Partner/Principal	14 Aug 2023	External Audit Support	Executive review of 2022 balances of accounts	1.3
MacIntosh, Paul	Partner/Principal	14 Aug 2023	External Audit Support	Executive review of 2022 digital asset derivative support and workbook.	0.7
Barda,Eli	Partner/Principal	14 Aug 2023	External audit support	Meeting with PPD discussion for Celsius engagement . EY Attendees: E.Barda, I.Gotlieb	0.9
Gotlieb,Itai	Partner/Principal	14 Aug 2023	External audit support	Meeting with PPD discussion for Celsius engagement . EY Attendees: E.Barda, I.Gotlieb	0.9
Eo, Brian Y	Manager	15 Aug 2023	External audit support	Analyze interest expense variance	0.8
Eo, Brian Y	Manager	15 Aug 2023	External audit support	Update Celsius Mining Excel Workbook	1.3
Gust, Ryan A.	Manager	15 Aug 2023	External Audit Support	Meeting to discuss 2022 payroll updates EY Attendees: R. Gust, S. Riley	0.8
Gust, Ryan A.	Senior	15 Aug 2023	External audit support	Review and make updates to payroll based on client discussion	3.6
Gust, Ryan A.	Senior	15 Aug 2023	External audit support	Make updates to 2022 loan workbook based on client discussion	2.1
Gust, Ryan A.	Senior	15 Aug 2023	External audit support	Review and make updates to the service fees workbook	1.5
Hayes, Taylor	Manager	15 Aug 2023	External Audit Support	Ongoing preparation of fixed asset impairment (step 3)	3.4
Hayes, Taylor	Manager	15 Aug 2023	External Audit Support	Review of fair value information received from client related to individual asset fair values	2.8
Hayes, Taylor	Manager	15 Aug 2023	External Audit Support	Research of BTC miner fair values (i.e., search for sales data and / or other pricing indexes	1.8
Riley,Sean	Senior Manager	15 Aug 2023	External Audit Support	Meeting to discuss 2021 audit testing procedures with Celsius . EY Attendees: S. Zaman, S. Riley. Other Attendees: J. Block (Celsius), Howie Siegel (RSM)	0.9
Zaman,Sabina	Partner/Principal	15 Aug 2023	External Audit Support	Meeting to discuss 2021 audit testing procedures with Celsius . EY Attendees: S. Zaman, S. Riley. Other Attendees: J. Block (Celsius), Howie Siegel (RSM)	0.9
Gray, Amaya	Staff	15 Aug 2023	External audit support	Draft status report deck for leadership review in preparation for call with J. Block (Celsius) regarding the progression of timeline	0.8
Chen,Justin	Senior	15 Aug 2023	External audit support	Service Fee Workpaper final edits, including checking of proper values	3.5
Lindeman,Ryan	Senior	15 Aug 2023	External Audit Support	Obtaining support for and tying out remaining 2021 debt items	1.5
Riley,Sean	Senior Manager	15 Aug 2023	External Audit Support	Meeting to discuss 2022 payroll updates EY Attendees: R. Gust, S. Riley	0.8

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Riley,Sean	Senior Manager	15 Aug 2023	External Audit Support	Secondary review of 2022 digital asset derivative adjusting journal entries.	1.9
Riley,Sean	Senior Manager	15 Aug 2023	External Audit Support	Secondary review of 2021 digital asset workbook to determine necessary adjusting journal entries.	0.8
Riley,Sean	Senior Manager	15 Aug 2023	External Audit Support	Secondary review of 2021 transfer pricing workbook	1.1
MacIntosh, Paul	Partner/Principal	15 Aug 2023	External Audit Support	Executive review of 2022 digital asset derivative adjusting journal entries.	0.6
MacIntosh, Paul	Partner/Principal	15 Aug 2023	External Audit Support	Executive review of 2021 digital asset workbook to determine necessary adjusting journal entries.	1.2
MacIntosh, Paul	Partner/Principal	15 Aug 2023	External Audit Support	Executive review of 2021 transfer pricing workbook	0.4
Barda,Eli	Partner/Principal	15 Aug 2023	External audit support	Meeting to discuss 2021 audit testing procedures with Celsius . EY Attendees: S. Zaman, S. Riley. Other Attendees: J. Block (Celsius), Howie Siegel (RSM), A.Mhana, A.Shimoni, E.Barda	0.9
Shimoni,Avri	Senior Manager	15 Aug 2023	External audit support	Meeting to discuss 2021 audit testing procedures with Celsius . EY Attendees: S. Zaman, S. Riley. Other Attendees: J. Block (Celsius), Howie Siegel (RSM), A.Mhana, A.Shimoni, E.Barda	0.9
Dishman,Carly	Manager	16 Aug 2023	External Audit Support	Review preliminary draft and provide comments on Mothership derivative memo (part 3)	3.7
Dishman,Carly	Manager	16 Aug 2023	External Audit Support	Review derivative schedules provided and draft derivative adjusted journal entries related to mothership	3.2
Eo, Brian Y	Manager	16 Aug 2023	External audit support	Update excel workbook documentation	2.2
Gust, Ryan A.	Senior	16 Aug 2023	External audit support	Review and finalize 2021 fixed asset reconciliation	3.9
Gust, Ryan A.	Senior	16 Aug 2023	External audit support	Review the 2021 Service Fees workpaper	2.9
Gust, Ryan A.	Senior	16 Aug 2023	External audit support	Begin to prepare 2021 payroll workpaper	2.2
Hayes, Taylor	Manager	16 Aug 2023	External Audit Support	Meeting to discuss Argo / Bitcoin loan adjusting entries required EY Attendees: T. Hayes, S. Riley	1.1
Hayes, Taylor	Manager	16 Aug 2023	External Audit Support	Correction of derivative / Digital Assets (DA)adjusting entries based on comments received from secondary review	0.7
Hayes, Taylor	Manager	16 Aug 2023	External Audit Support	Impairment allocation across asset groups based on Step 3 impairment calculation	2.8
Hayes, Taylor	Manager	16 Aug 2023	External Audit Support	Preparation of Fixed Assets (FA) impairment workbook and related required audit support	2.4
Sun, Kaiyang	Senior Manager	16 Aug 2023	External Audit Support	Update documentation for financial statement workpaper EY Attendees: J. Chen, K. Sun	0.3

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gray, Amaya	Staff	16 Aug 2023	External audit support	Draft status report deck for presentation to leadership prior to discussion around similar items with J. Block (Celsius)	1.2
Gray, Amaya	Staff	16 Aug 2023	External audit support	Draft status deck for leadership review in preparation for conversation regarding timeline updates with J. Block	0.9
Chen,Justin	Senior	16 Aug 2023	External Audit Support	Update documentation for financial statement workpaper EY Attendees: J. Chen, K. Sun	0.3
Lindeman,Ryan	Senior	16 Aug 2023	External Audit Support	Addressing review comments/ reworking loan interest workbook	1.9
Lindeman,Ryan	Senior	16 Aug 2023	External Audit Support	Following up on 2021 debt items	1.4
Riley,Sean	Senior Manager	16 Aug 2023	External Audit Support	Meeting to discuss Argo / Bitcoin (BTC) loan adjusting entries required EY Attendees: T. Hayes, S. Riley	1.1
Riley,Sean	Senior Manager	16 Aug 2023	External Audit Support	Secondary review of Bitcoin (BTC) loan workbook and corresponding adjusted journal entries.	2.9
Riley,Sean	Senior Manager	16 Aug 2023	External Audit Support	Secondary review of Argo workbook and corresponding adjusted journal entries	2.1
Riley,Sean	Senior Manager	16 Aug 2023	External Audit Support	Secondary review of 2022 accrual support and adjusted journal entries related to insurance and professional fees.	1.4
MacIntosh, Paul	Partner/Principal	16 Aug 2023	External Audit Support	Executive review of Argo workbook and corresponding adjusted journal entries	0.9
MacIntosh, Paul	Partner/Principal	16 Aug 2023	External Audit Support	Executive review of 2022 accrual support and adjusted journal entries	0.7
Lipschutz,Jordan	Manager	17 Aug 2023	External audit support	Meeting to status of engagement and key risks with leadership EY Attendees: J. Lipschutz, J. Hill, A. Shimoni, Y. Schwartz, E. Barda, S. Zaman, S. Beattie, S. Riley	0.5
Hill,Jeff	Partner/Principal	17 Aug 2023	External audit support	Meeting to status of engagement and key risks with leadership EY Attendees: J. Lipschutz, J. Hill, A. Shimoni, Y. Schwartz, E. Barda, S. Zaman, S. Beattie, S. Riley	0.5
Shimoni,Avri	Senior Manager	17 Aug 2023	External audit support	Meeting to status of engagement and key risks with leadership EY Attendees: J. Lipschutz, J. Hill, A. Shimoni, Y. Schwartz, E. Barda, S. Zaman, S. Beattie, S. Riley	0.5
Shwartz, Yoav	Partner/Principal	17 Aug 2023	External audit support	Meeting to status of engagement and key risks with leadership EY Attendees: J. Lipschutz, J. Hill, A. Shimoni, Y. Schwartz, E. Barda, S. Zaman, S. Beattie, S. Riley	0.5

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Barda,Eli	Partner/Principal	17 Aug 2023	External audit support	Meeting to status of engagement and key risks with leadership EY Attendees: J. Lipschutz, J. Hill, A. Shimoni, Y. Schwartz, E. Barda, S. Zaman, S. Beattie, S. Riley	0.5
Zaman,Sabina	Partner/Principal	17 Aug 2023	External audit support	Meeting to status of engagement and key risks with leadership EY Attendees: J. Lipschutz, J. Hill, A. Shimoni, Y. Schwartz, E. Barda, S. Zaman, S. Beattie, S. Riley	0.5
Beattie, Steve	Partner/Principal	17 Aug 2023	External audit support	Meeting to status of engagement and key risks with leadership EY Attendees: J. Lipschutz, J. Hill, A. Shimoni, Y. Schwartz, E. Barda, S. Zaman, S. Beattie, S. Riley	0.5
Riley,Sean	Senior Manager	17 Aug 2023	External audit support	Meeting to status of engagement and key risks with leadership EY Attendees: J. Lipschutz, J. Hill, A. Shimoni, Y. Schwartz, E. Barda, S. Zaman, S. Beattie, S. Riley	0.5
Dishman,Carly	Manager	17 Aug 2023	External Audit Support	Review preliminary draft and provide comments on Mothership derivative memo (part 4)	2.9
Eo, Brian Y	Manager	17 Aug 2023	External audit support	Financial statements excel workbook documentation	2.7
Gust, Ryan A.	Senior	17 Aug 2023	External audit support	Populate journal entries in the payroll workpaper	2.9
Gust, Ryan A.	Senior	17 Aug 2023	External audit support	Prepare 2021 payroll testwork	3.4
Hayes, Taylor	Manager	17 Aug 2023	External Audit Support	Review of July 2023 financial statement workbook provided by client	2.9
Hayes, Taylor	Manager	17 Aug 2023	External Audit Support	Review of Montana OP profit share agreement under 606/842	3.2
Hayes, Taylor	Manager	17 Aug 2023	External Audit Support	Draft proposed entries related to Montana OP profit share based on contract review and invoices provided by client	1.9
Lindeman,Ryan	Senior	17 Aug 2023	External Audit Support	Tying out recently received invoices for 2021 fixed assets	0.8
Lindeman,Ryan	Senior	17 Aug 2023	External Audit Support	Obtaining data for land value for fixed assets	1.9
Riley,Sean	Senior Manager	17 Aug 2023	External Audit Support	Secondary review of 2021 related party loan schedule and corresponding support.	2.3
Riley,Sean	Senior Manager	17 Aug 2023	External Audit Support	Secondary review of related party loan adjusted journal entries.	0.7
MacIntosh, Paul	Partner/Principal	17 Aug 2023	External Audit Support	Executive review of related party loan adjusted journal entries.	0.1

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Eo, Brian Y	Manager	18 Aug 2023	External audit support	Update financial statements excel workbook documentation for related party	1.2
Gust, Ryan A.	Senior	18 Aug 2023	External audit support	Finalize 2021 payroll workpaper	3.9
Hayes, Taylor	Manager	18 Aug 2023	External Audit Support	Contract review of Novawulf revenue share agreement under 606/842	3.1
Hayes, Taylor	Manager	18 Aug 2023	External Audit Support	Drafting proposed entries related to Novawulf agreement based on a hypothetical scenario	1.3
Hayes, Taylor	Manager	18 Aug 2023	External Audit Support	Preparation of fixed asset listing as of 7/31/23 to be provided to Stout valuation team	3.6
Lipschutz,Jordan	Manager	18 Aug 2023	External Audit Support	Meeting to discuss and prepare status report deck for Celsius EY Attendees: A. Gray, J. Lipschutz, S. Riley, K. Sun	0.4
Gray, Amaya	Staff	18 Aug 2023	External Audit Support	Meeting to discuss and prepare status report deck for Celsius EY Attendees: A. Gray, J. Lipschutz, S. Riley, K. Sun	0.4
Lindeman,Ryan	Senior	18 Aug 2023	External Audit Support	Complete Advance Payments work for 2020	1.1
Riley,Sean	Senior Manager	18 Aug 2023	External Audit Support	Meeting to discuss and prepare status report deck for Celsius EY Attendees: A. Gray, J. Lipschutz, S. Riley, K. Sun	0.4
Riley,Sean	Senior Manager	18 Aug 2023	External Audit Support	Secondary review of 2020 related party loan schedule and corresponding support.	0.9
Riley,Sean	Senior Manager	18 Aug 2023	External Audit Support	Secondary review of 2021 lease document and corresponding schedule	1.8
Riley,Sean	Senior Manager	18 Aug 2023	External Audit Support	Secondary review of 2020 other receivables support and schedule.	1.6
Riley,Sean	Senior Manager	18 Aug 2023	External Audit Support	Secondary review of 2020 other payables support and schedule.	1.3
Eo, Brian Y	Manager	21 Aug 2023	External audit support	Financial statements excel workbook documentation	1.1
Gust, Ryan A.	Senior	21 Aug 2023	External audit support	Review 2020 advanced payments workpaper	0.4
Gust, Ryan A.	Senior	21 Aug 2023	External audit support	Review 2020 other receivables workpaper	1.6
Gust, Ryan A.	Senior	21 Aug 2023	External audit support	Review 2021 other payables workpaper	0.2
Gust, Ryan A.	Senior	21 Aug 2023	External audit support	Update 2021 payroll workpaper and adjusted journal entries based on conversation with client	0.4
Gust, Ryan A.	Senior	21 Aug 2023	External audit support	Update and finalize the 2020 advanced payments workbook	2.1
Gust, Ryan A.	Senior	21 Aug 2023	External audit support	Review the accrued expenses workpaper	0.4
Gust, Ryan A.	Senior	21 Aug 2023	External audit support	Review the 2020 other receivables workpaper	1.2

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gust, Ryan A.	Manager	21 Aug 2023	External Audit Support	Discuss Other Payable 2020 EY Attendees: J. Chen, R. Gust	0.4
Hayes, Taylor	Manager	21 Aug 2023	External Audit Support	Meeting to discuss long-lived asset impairment workbook for FY 2022 and potential adjusting entries related to impairment. Also discuss July 2023 fixed asset listing for valuation purposes. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.8
Hayes, Taylor	Manager	21 Aug 2023	External Audit Support	Research of how to recalculate hashrate based on electricity usage and miner models used	2.2
Hayes, Taylor	Manager	21 Aug 2023	External Audit Support	Preparation of hashrate recalculation template including various miner models and scenarios (i.e., overclocking, inefficient miners, etc.)	1.9
Hayes, Taylor	Manager	21 Aug 2023	External Audit Support	Drafting fixed asset impairment entries fy22	1.7
Hayes, Taylor	Manager	21 Aug 2023	External Audit Support	Adjusting fixed asset listing as of 7/31/23 for FY22 impairment	1.9
Hayes, Taylor	Manager	21 Aug 2023	External Audit Support	Reconciliation of additions to fixed assets during fy23	1.1
Yoo, Patrick	Senior	21 Aug 2023	External Audit Support	Meeting to discuss long-lived asset impairment workbook for FY 2022 and potential adjusting entries related to impairment. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.8
Yoo, Patrick	Senior	21 Aug 2023	External Audit Support	Prepare FY22 impairment of long-lived assets workbook in audit-ready presentation and summarize adjustment to be proposed	3.9
Yoo, Patrick	Senior	21 Aug 2023	External Audit Support	Begin preparation of summarizing listing of physical assets as of July 2023 for use by third-party valuation team	2.5
Yoo, Patrick	Senior	21 Aug 2023	External Audit Support	Review changes to previously prepared workpapers that were made during personal vacation period (8/9-8/20)	1.8
Gray, Amaya	Staff	21 Aug 2023	External audit support	Initial draft of financials update to provide to J. Block (Celsius) on a biweekly basis based	3.7
Gray, Amaya	Staff	21 Aug 2023	External audit support	Initial draft of financials update deck to provide to J. Block (Celsius)	1.8
Gray, Amaya	Staff	21 Aug 2023	External audit support	Adjust financials update to ensure numbers are correctly reflected for J. Block (Celsius) view	2.9
Chen,Justin	Senior	21 Aug 2023	External audit support	Draft workpaper and subsequent vouching of details for 2020 loan to cash flow	3.2
Chen,Justin	Senior	21 Aug 2023	External audit support	Address R. Gust comments to 2020 Loan to cash flow	3.0

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Chen,Justin	Senior	21 Aug 2023	External audit support	Updating 2022 Statement of Cash Flows based on feedback from team	1.8
Chen,Justin	Senior	21 Aug 2023	External Audit Support	Discuss Other Payable 2020 EY Attendees: J. Chen, R. Gust	0.4
Lindeman,Ryan	Senior	21 Aug 2023	External Audit Support	Completing Advance Payments work for 2020	1.8
Lindeman,Ryan	Senior	21 Aug 2023	External Audit Support	Executive review of lease schedule	2.4
Lindeman,Ryan	Senior	21 Aug 2023	External Audit Support	Executive review of lease analysis	3.4
Riley,Sean	Senior Manager	21 Aug 2023	External Audit Support	Meeting to discuss long-lived asset impairment workbook for FY 2022 and potential adjusting entries related to impairment. Also discuss July 2023 fixed asset listing for valuation purposes. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.8
Riley,Sean	Senior Manager	21 Aug 2023	External audit support	Review of revenue contracts related to 2021.	1.3
Riley,Sean	Senior Manager	21 Aug 2023	External audit support	Secondary review of revenue recognition policy - background and technical section.	2.9
Riley,Sean	Senior Manager	21 Aug 2023	External audit support	Secondary review of revenue recognition policy - step 1.	2.6
Riley,Sean	Senior Manager	21 Aug 2023	External audit support	Secondary review of revenue recognition policy - step 2.	1.6
Eo, Brian Y	Manager	22 Aug 2023	External audit support	Update advance payments footnote disclosure - Workbook	2.1
Eo, Brian Y	Manager	22 Aug 2023	External audit support	Update financial statements excel workbook documentation for Chapter 11 bankruptcy	1.6
Gust, Ryan A.	Manager	22 Aug 2023	External Audit Support	Discussion regarding related Parties payable 2020 tickmarks EY Attendees: J. Chen, R. Gust	0.2
Gust, Ryan A.	Senior	22 Aug 2023	External audit support	Review and finalize 2020 other payables workpaper	3.8
Gust, Ryan A.	Senior	22 Aug 2023	External audit support	Review and finalize 2020 advanced payments workpaper	0.4
Gust, Ryan A.	Senior	22 Aug 2023	External audit support	Review 2020 other receivables workpaper	3.8
Hayes, Taylor	Manager	22 Aug 2023	External Audit Support	Discussion of power purchase agreement derivative and related entries for realizing a power purchase agreement position EY Attendees: T. Hayes, C. Dishman, S. Riley	0.8
Hayes, Taylor	Manager	22 Aug 2023	External Audit Support	Draft email to client based on discussion around Power Purchase Agreement (PPA)	0.6
Hayes, Taylor	Manager	22 Aug 2023	External Audit Support	Drafting fixed asset impairment memo	3.3
Hayes, Taylor	Manager	22 Aug 2023	External Audit Support	Review of revenue recognition memo	1.1
Hayes, Taylor	Manager	22 Aug 2023	External Audit Support	Reconciliation of additions to Capital In Progress (CIP)/ Advanced Payments during FY23	1.8

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Kim, Sophia J.	Manager	22 Aug 2023	External Audit Support	Meeting to discuss and review financials and update deck to be presented to Celsius EY Attendees: A. Gray, K. Sun, S. Zaman, S. Riley, S. Kim	0.5
Kim, Sophia J.	Manager	22 Aug 2023	External Audit Support	Meeting to discuss cash reconciliation work paper status report deck EY Attendees: A. Gray, K. Sun, S. Riley, S. Kim	0.2
Sun, Kaiyang	Senior Manager	22 Aug 2023	External Audit Support	Meeting to discuss and review financials and update deck to be presented to Celsius EY Attendees: A. Gray, K. Sun, S. Zaman, S. Riley, S. Kim	0.5
Sun, Kaiyang	Senior Manager	22 Aug 2023	External Audit Support	Meeting to discuss cash reconciliation work paper status report deck EY Attendees: A. Gray, K. Sun, S. Riley, S. Kim	0.2
Yoo, Patrick	Senior	22 Aug 2023	External Audit Support	Continue preparation of summarizing listing of physical assets as of July 2023 for use by third-party valuation team, start on Dec 2022 summary	3.9
Yoo, Patrick	Senior	22 Aug 2023	External Audit Support	Review changes to previously prepared workpapers that were made during personal vacation period (8/9-8/20)	3.6
Zaman,Sabina	Partner/Principal	22 Aug 2023	External Audit Support	Meeting to discuss and review financials and update deck to be presented to Celsius EY Attendees: A. Gray, K. Sun, S. Zaman, S. Riley, S. Kim	0.5
Gray, Amaya	Staff	22 Aug 2023	External Audit Support	Meeting to discuss cash reconciliation work paper status report deck EY Attendees: A. Gray, K. Sun, S. Riley, S. Kim	0.2
Gray, Amaya	Staff	22 Aug 2023	External Audit Support	Review financials update for J. Block (Celsius) prior to discussion with leadership	0.8
Gray, Amaya	Staff	22 Aug 2023	External Audit Support	Update financials update for J. Block (Celsius) prior to discussion with leadership	1.1
Gray, Amaya	Staff	22 Aug 2023	External Audit Support	Meeting to discuss and review financials and update deck to be presented to Celsius EY Attendees: A. Gray, K. Sun, S. Zaman, S. Riley, S. Kim	0.5
Gray, Amaya	Staff	22 Aug 2023	External audit support	Secondary update to financials update deck for J. Block (Celsius) view	1.8
Chen,Justin	Senior	22 Aug 2023	External audit support	Update initial draft of 2020 payables	3.4
Chen,Justin	Senior	22 Aug 2023	External audit support	Addressing R. Gust comments to 2020 External Payables Workpaper	2.5
Chen,Justin	Senior	22 Aug 2023	External audit support	Review K. Sun comments for accounts payable footnote	2.0
Chen,Justin	Senior	22 Aug 2023	External Audit Support	Discussion regarding related Parties payable 2020 - tms EY Attendees: J. Chen, R. Gust	0.2

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Lindeman,Ryan	Senior	22 Aug 2023	External Audit Support	Completing workbook for related parties 2021/2020 and addressing review comments	2.9
Riley,Sean	Senior Manager	22 Aug 2023	External Audit Support	Discussion of power purchase agreement derivative and related entries for realizing a power purchase agreement position EY Attendees: T. Hayes, C. Dishman, S. Riley	0.8
Riley,Sean	Senior Manager	22 Aug 2023	External Audit Support	Meeting to discuss cash reconciliation work paper status report deck EY Attendees: A. Gray, K. Sun, S. Riley, S. Kim	0.2
Riley,Sean	Senior Manager	22 Aug 2023	External Audit Support	Meeting to discuss and review financials and update deck to be presented to Celsius EY Attendees: A. Gray, K. Sun, S. Zaman, S. Riley, S. Kim	0.5
Riley,Sean	Senior Manager	22 Aug 2023	External Audit Support	Secondary review of revenue recognition policy - step 3.	2.8
Riley,Sean	Senior Manager	22 Aug 2023	External Audit Support	Secondary review of revenue recognition policy - step 4.	0.3
Riley,Sean	Senior Manager	22 Aug 2023	External Audit Support	Secondary review of revenue recognition policy - step 5 and journal entries.	2.4
Riley,Sean	Senior Manager	22 Aug 2023	External Audit Support	Secondary review of fixed asset impairment memo.	2.7
Riley,Sean	Senior Manager	22 Aug 2023	External Audit Support	Secondary review of prepaid adjusted journal entries for 2021 / 2022.	0.3
Dishman,Carly	Manager	22 Aug 2023	External Audit Support	Discussion of power purchase agreement derivative and related entries for realizing a power purchase agreement position EY Attendees: T. Hayes, C. Dishman, S. Riley	0.8
MacIntosh, Paul	Partner/Principal	22 Aug 2023	External Audit Support	Executive review of fixed asset impairment memo.	0.9
MacIntosh, Paul	Partner/Principal	22 Aug 2023	External Audit Support	Executive review of prepaid adjusted journal entries for 2021 / 2022.	0.1
Dishman,Carly	Manager	23 Aug 2023	External Audit Support	Prepare lease term summary document per client request	3.3
Dishman,Carly	Manager	23 Aug 2023	External Audit Support	Assist with preparation of debt rollforward workpaper to assess impact of lease expense and reconcile differences	2.8
Gust, Ryan A.	Senior	23 Aug 2023	External audit support	Clean and finalize files to be delivered to the client	2.2
Gust, Ryan A.	Senior	23 Aug 2023	External audit support	Update and review 2020 other receivables workpaper	3.0
Hayes, Taylor	Manager	23 Aug 2023	External Audit Support	Meeting to discuss fixed assets and Capital In Progress (CIP)listing as of 7/31/2023 to send to valuation team. EY Attendees: P. Yoo, T. Hayes	0.4
Hayes, Taylor	Manager	23 Aug 2023	External Audit Support	Updates to revenue recognition memo	1.1
Hayes, Taylor	Manager	23 Aug 2023	External Audit Support	Preparation of detailed fixed asset listing to support 7/31/23 file provided to Stout valuation team	2.4

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hayes, Taylor	Manager	23 Aug 2023	External Audit Support	Research of discrepancies between impairment workbook, Alvarez & Marsal provided workbooks, and detailed schedules of fixed assets received from client	2.2
Hayes, Taylor	Manager	23 Aug 2023	External Audit Support	Uploading external audit support to RSM in response to audit requests	1.9
Hayes, Taylor	Manager	23 Aug 2023	External Audit Support	Compilation of valuation related items required to provide to external auditors	0.9
Hayes, Taylor	Manager	23 Aug 2023	External Audit Support	Review of temporary profit sharing agreement with EZ blockchain under 606/842	2.1
Yoo, Patrick	Senior	23 Aug 2023	External Audit Support	Meeting to discuss fixed assets and Capital In Progress (CIP)listing as of 7/31/2023 to send to valuation team. EY Attendees: P. Yoo, T. Hayes	0.4
Yoo, Patrick	Senior	23 Aug 2023	External Audit Support	Finish preparation of physical asset listing after Joel from Celsius came back with follow-up questions/requests from the 3rd party valuation team	3.2
Yoo, Patrick	Senior	23 Aug 2023	External Audit Support	Review 1st group of 2023 profit sharing agreement and summarize terms and details in memo (2 separate agreements)	2.9
Yoo, Patrick	Senior	23 Aug 2023	External Audit Support	Begin review of 2nd group of 2023 profit sharing agreement and summarize terms and details in memo (2 separate agreements)	1.5
Gray, Amaya	Staff	23 Aug 2023	External audit support	Uploading deck to send safely for P.Pandey (Celsius), J. Fan (Celsius), and A. Seetharaman (Celsius) to review	0.1
Gray, Amaya	Staff	23 Aug 2023	External audit support	Drafting and sending email to P.Pandey (Celsius), J. Fan (Celsius), and A. Seetharaman (Celsius) for an update on open action items tracker	0.3
Chen,Justin	Senior	23 Aug 2023	External audit support	Misc, Tying Other Payable, Other Receivable to New General Ledger (GL) and finalization	2.1
Chen,Justin	Senior	23 Aug 2023	External audit support	Debt Workbook Looking for support and inputting into Debt	2.3
Riley,Sean	Senior Manager	23 Aug 2023	External Audit Support	Secondary review of Mothership Power Purchase Agreement (PPA) memo.	2.6
Riley,Sean	Senior Manager	23 Aug 2023	External Audit Support	Review of Montana revenue share agreement to understand accounting implications.	0.4
Riley,Sean	Senior Manager	23 Aug 2023	External Audit Support	Review of EZ Blockchain revenue share agreement to understand accounting implications.	0.3

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Riley,Sean	Senior Manager	23 Aug 2023	External Audit Support	Review of US Bitcoin Corp. (US Bitcoin Corp (USBTC)) revenue share agreement to understand accounting implications.	0.6
Riley,Sean	Senior Manager	23 Aug 2023	External Audit Support	Review of Novawulf revenue share agreement to understand accounting implications.	0.4
Riley,Sean	Senior Manager	23 Aug 2023	External Audit Support	Secondary review of invoice and associated accounting entries - Montana agreement.	0.9
Riley,Sean	Senior Manager	23 Aug 2023	External Audit Support	Secondary review of invoice and associated accounting entries - EZ Blockchain agreement.	0.8
Riley,Sean	Senior Manager	23 Aug 2023	External Audit Support	Secondary review of invoice and associated accounting entries - Novawulf.	0.7
Riley,Sean	Senior Manager	23 Aug 2023	External Audit Support	Secondary review of deferred costs file and corresponding support.	1.3
Shimoni,Avri	Senior Manager	23 Aug 2023	External audit support	Revisiting and editing the interfirm memo in order to reflect changes in the scope of the project including the restrictions on sharing working papers with predecessor auditors	0.5
Beattie, Steve	Partner/Principal	24 Aug 2023	External Audit Support	Meeting to discuss leadership to do's as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, Y. Shwartz	0.6
Dishman,Carly	Manager	24 Aug 2023	External Audit Support	Review sample profit sharing arrangement agreement (pt1)	2.2
Dishman,Carly	Manager	24 Aug 2023	External Audit Support	Research on profit sharing hosting arrangements and potential for embedded leases (part 1)	0.8
Eo, Brian Y	Manager	24 Aug 2023	External audit support	Update disclosure checklist - Chapter 11 filing	3.4
Eo, Brian Y	Manager	24 Aug 2023	External audit support	Prepare/Draft Liabilities subject to compromise analysis	3.7
Eo, Brian Y	Manager	24 Aug 2023	External audit support	Prepare/Draft Liabilities subject to compromise excel documentation	1.2
Gust, Ryan A.	Senior	24 Aug 2023	External audit support	Review and finalize 2022 deliverables	3.9
Gust, Ryan A.	Senior	24 Aug 2023	External audit support	Continue to review and finalize 2022 deliverables	3.1
Hayes, Taylor	Manager	24 Aug 2023	External Audit Support	Tie-out of updated Tbalance sheet to supporting workbooks and adjusting entries provided to Celsius to confirm accuracy of entries posted	1.7
Hayes, Taylor	Manager	24 Aug 2023	External Audit Support	Updates to Digital Assets (DA) workbook for FY22 based on review comments	2.3
Hayes, Taylor	Manager	24 Aug 2023	External Audit Support	Review of Alpha profit sharing agreement under 606/842	3.7

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hayes, Taylor	Manager	24 Aug 2023	External Audit Support	Drafting example entries under alpha profit sharing agreement	2.2
Hayes, Taylor	Manager	24 Aug 2023	External Audit Support	Review of EZ Blockchain profit sharing agreement under 606/842	1.1
Yoo, Patrick	Senior	24 Aug 2023	External Audit Support	Finish review of 2nd group of 2023 profit sharing agreement and summarize terms and details in memo (2 separate agreements)	1.6
Yoo, Patrick	Senior	24 Aug 2023	External Audit Support	Obtain post-adjustment Tbalance sheet for 2020-2022 and check 2020 final workpapers against 2020 final numbers	1.4
Yoo, Patrick	Senior	24 Aug 2023	External Audit Support	Obtain post-adjustment Tbalance sheet for 2020-2022 and check 2021 final workpapers against 2021 final numbers	2.1
Yoo, Patrick	Senior	24 Aug 2023	External Audit Support	Assist in obtaining audit support to upload to audit team request portal (bank statements, agreements, workpapers, etc)	1.6
Yoo, Patrick	Senior	24 Aug 2023	External Audit Support	Set up preliminary year over year and quarterly analytics for FY22 as requested by audit team	0.3
Zaman,Sabina	Partner/Principal	24 Aug 2023	External Audit Support	Meeting to discuss leadership to do's as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, Y. Schwartz	0.6
Gray, Amaya	Staff	24 Aug 2023	External Audit Support	Meeting to discuss leadership to do's as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, Y. Schwartz	0.6
Chen,Justin	Senior	24 Aug 2023	External audit support	Pulling in files from Send Safely into final folders, cleaning up	3.8
Lindeman,Ryan	Senior	24 Aug 2023	External Audit Support	Testing for accrued expense items that were added to 2022	3.8
Riley,Sean	Senior Manager	24 Aug 2023	External Audit Support	Review of crypto roll-forward and corresponding support.	2.3
Riley,Sean	Senior Manager	24 Aug 2023	External Audit Support	Final review of 2022 mining revenue.	1.2
Riley,Sean	Senior Manager	24 Aug 2023	External Audit Support	Final review of 2022 digital asset impairment and realized gain / loss.	1.4
Riley,Sean	Senior Manager	24 Aug 2023	External Audit Support	Final review of 2022 loan repayments and drawdowns.	1.1
Riley,Sean	Senior Manager	24 Aug 2023	External Audit Support	Final review of 2022 accruals and corresponding adjusted journal entries.	1.4

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Riley,Sean	Senior Manager	24 Aug 2023	External Audit Support	Final review of 2022 derivative gains / losses and corresponding adjusted journal entries.	1.1
Harvey, Elizabeth	Partner/Principal	24 Aug 2023	External Audit Support	Meeting to discuss leadership to do's as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, Y. Schwartz	0.6
Shwartz, Yoav	Partner/Principal	24 Aug 2023	External Audit Support	Meeting to discuss leadership to do's as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, Y. Schwartz	0.6
MacIntosh, Paul	Partner/Principal	24 Aug 2023	External Audit Support	Executive review of 2022 accruals and corresponding adjusted journal entries.	0.2
MacIntosh, Paul	Partner/Principal	24 Aug 2023	External Audit Support	Executive review of 2022 derivative gains / losses and corresponding adjusted journal entries.	0.2
Barda,Eli	Partner/Principal	24 Aug 2023	External audit support	Meeting to discuss leadership to do's as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, Y. Schwartz	0.6
Shimoni,Avri	Senior Manager	24 Aug 2023	External audit support	Meeting to discuss internal the status to present for the leadership meeting EY Attendees : A.Mhana, A.Shimoni	0.5
Shimoni,Avri	Senior Manager	24 Aug 2023	External audit support	Meeting to discuss leadership to do's as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, Y. Schwartz	0.6
Dishman,Carly	Manager	25 Aug 2023	External Audit Support	Meeting to discuss couple 2023 profit sharing hosting arrangements and brainstorm strategy. EY Attendees: P. Yoo, C. Dishman, S. Riley, T. Hayes	0.4
Dishman,Carly	Manager	25 Aug 2023	External Audit Support	Review sample profit sharing arrangement agreement (pt 2)	3.6
Dishman,Carly	Manager	25 Aug 2023	External Audit Support	Research on profit sharing hosting arrangements and potential for embedded leases (part 2)	2.4
Eo, Brian Y	Manager	25 Aug 2023	External audit support	Prepare/Draft Liabilities subject to compromise analysis	3.8
Eo, Brian Y	Manager	25 Aug 2023	External audit support	Liabilities subject to compromise excel documentation	1.9
Gust, Ryan A.	Senior	25 Aug 2023	External audit support	Review and finalize 2021 deliverables	3.0
Hayes, Taylor	Manager	25 Aug 2023	External Audit Support	Meeting to discuss couple 2023 profit sharing hosting arrangements and brainstorm strategy. EY Attendees: P. Yoo, C. Dishman, S. Riley, T. Hayes	0.4

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hayes, Taylor	Manager	25 Aug 2023	External Audit Support	Meeting to discuss Joel's questions related to July 2023 physical asset summary and strategize gameplan. EY Attendees: P. Yoo, T. Hayes	0.7
Hayes, Taylor	Manager	25 Aug 2023	External Audit Support	Meeting to discuss 2023 profit sharing arrangements and fixed asset questions with Jenny F. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.8
Hayes, Taylor	Manager	25 Aug 2023	External Audit Support	Finalize review of EZ Blockchain profit sharing agreement	1.2
Hayes, Taylor	Manager	25 Aug 2023	External Audit Support	Review of summary of electrical equipment as of 7/31/23	3.1
Hayes, Taylor	Manager	25 Aug 2023	External Audit Support	Responding to EY tax questions	1.6
Hayes, Taylor	Manager	25 Aug 2023	External Audit Support	Research and responding to Stout valuation questions related to FY23 purchase valuation related to physical assets	2.6
Yoo, Patrick	Senior	25 Aug 2023	External Audit Support	Meeting to discuss couple 2023 profit sharing hosting arrangements and brainstorm strategy. EY Attendees: P. Yoo, C. Dishman, S. Riley, T. Hayes	0.4
Yoo, Patrick	Senior	25 Aug 2023	External Audit Support	Meeting to discuss Joel's questions related to July 2023 physical asset summary and strategize gameplan. EY Attendees: P. Yoo, T. Hayes	0.7
Yoo, Patrick	Senior	25 Aug 2023	External Audit Support	Meeting to discuss 2023 profit sharing arrangements and fixed asset questions with Jenny F. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.8
Yoo, Patrick	Senior	25 Aug 2023	External Audit Support	Perform final review/check of FY22 deferred assets workbook prior to uploading to audit team portal	0.9
Yoo, Patrick	Senior	25 Aug 2023	External Audit Support	Perform final review/check of FY21 deferred assets workbook prior to uploading to audit team portal	0.8
Yoo, Patrick	Senior	25 Aug 2023	External Audit Support	Perform final review/check of FY21 intercompany BTC loan workbook prior to uploading to audit team portal	0.7
Yoo, Patrick	Senior	25 Aug 2023	External Audit Support	Prepare FY 2022 deferred Initial Public Offering (IPO) costs workpaper to upload to audit team portal	1.3
Yoo, Patrick	Senior	25 Aug 2023	External Audit Support	Begin researching into FYE2022 detail pertaining to electrical equipment as shown in physical asset listing - July 2023	2.4
Zaman,Sabina	Partner/Principal	25 Aug 2023	External Audit Support	Meeting to review external deck to prior to presentation to J. Block (Celsius) EY Attendees: A. Gray, S. Zaman, S. Riley	0.5

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gray, Amaya	Staff	25 Aug 2023	External Audit Support	Meeting to review external deck to prior to presentation to J. Block (Celsius) EY Attendees: A. Gray, S. Zaman, S. Riley	0.5
Lindeman,Ryan	Senior	25 Aug 2023	External audit support	Researching accrued expense/ payable items for EY Tax	1.4
Riley,Sean	Senior Manager	25 Aug 2023	External Audit Support	Meeting to discuss 2023 profit sharing arrangements and fixed asset questions with Jenny F. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.8
Riley,Sean	Senior Manager	25 Aug 2023	External Audit Support	Meeting to review external deck to prior to presentation to J. Block (Celsius) EY Attendees: A. Gray, S. Zaman, S. Riley	0.5
Riley,Sean	Senior Manager	25 Aug 2023	External Audit Support	Meeting to discuss couple 2023 profit sharing hosting arrangements and brainstorm strategy. EY Attendees: P. Yoo, C. Dishman, S. Riley, T. Hayes	0.4
Riley,Sean	Senior Manager	25 Aug 2023	External Audit Support	Secondary review of materiality file for 2022.	1.4
Riley,Sean	Senior Manager	25 Aug 2023	External Audit Support	Secondary review of flux analysis - balance sheet (2021 vs. 2022).	1.2
Riley,Sean	Senior Manager	25 Aug 2023	External Audit Support	Secondary review of flux analysis - income statement (2021 vs. 2022).	1.4
Riley,Sean	Senior Manager	25 Aug 2023	External Audit Support	Secondary review of flux analysis - balance sheet and income statement (Q3 2022 vs. Q4 2022).	1.7
Bowie,James C.	Executive Director	28 Aug 2023	External Audit Support	Meeting to discuss long-lived asset impairment memo and subject matter advisor review EY Attendees: T. Hayes, S. Riley, J. Mosher, J. Bowie	0.6
Bowie,James C.	Executive Director	28 Aug 2023	External Audit Support	Meeting to discuss long-lived asset impairment memo and mining industry nuances EY Attendees: J. Mosher, J. Bowie	0.4
Gust, Ryan A.	Senior	28 Aug 2023	External audit support	Review and finalize 2020 deliverables	3.5
Gust, Ryan A.	Senior	28 Aug 2023	External audit support	Review open items for external audit support	1.1
Hayes, Taylor	Manager	28 Aug 2023	External Audit Support	Celsius (CEL)Tax Connect - responding to EY tax questions EY Attendees: T. Hayes, S. Riley, A. Steger	0.5
Hayes, Taylor	Manager	28 Aug 2023	External Audit Support	Meeting to discuss stout valuation questions and responses with J. Block (Celsius), D. Albert (Celsius), J. Fan (Celsius)	0.6
Hayes, Taylor	Manager	28 Aug 2023	External Audit Support	Meeting to discuss long-lived asset impairment memo and subject matter advisor review EY Attendees: T. Hayes, S. Riley, J. Mosher, J. Bowie	0.6
Hayes, Taylor	Manager	28 Aug 2023	External Audit Support	Discussion of prepaid hosting costs. EY Attendees: T. Hayes, S. Riley. Other Attendees: J. Block (Celsius)	0.5

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hayes, Taylor	Manager	28 Aug 2023	External Audit Support	Meeting to discuss current status of progression overall timeline for project. EY Attendees: A. Steger, A. Gray, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius)	0.4
Hayes, Taylor	Manager	28 Aug 2023	External Audit Support	Updates to Fixed Asset Impairment memo based on discussion with SMA	2.1
Hayes, Taylor	Manager	28 Aug 2023	External Audit Support	Tie-out of tables within Fixed Assets (FA)impairment memo to supporting documentation	1.7
Mosher, Jacob	Senior	28 Aug 2023	External Audit Support	Meeting to discuss long-lived asset impairment memo and subject matter advisor review EY Attendees: T. Hayes, S. Riley, J. Mosher, J. Bowie	0.6
Mosher, Jacob	Senior	28 Aug 2023	External Audit Support	Meeting to discuss long-lived asset impairment memo and mining industry nuances EY Attendees: J. Mosher, J. Bowie	0.4
Steger,Adam	Senior Manager	28 Aug 2023	External Audit Support	Meeting to discuss current status of progression overall timeline for project. EY Attendees: A. Steger, A. Gray, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius)	0.4
Steger,Adam	Senior Manager	28 Aug 2023	External Audit Support	Celsius (CEL)Tax Connect - responding to EY tax questions EY Attendees: T. Hayes, S. Riley, A. Steger	0.5
Sun, Kaiyang	Senior Manager	28 Aug 2023	External Audit Support	Meeting to discuss current status of progression overall timeline for project. EY Attendees: A. Steger, A. Gray, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius)	0.4
Yoo, Patrick	Senior	28 Aug 2023	External Audit Support	Perform updates to Accounting Standards Codification (ASC) 606 revenue recognition memo updates after senior manager review	1.4
Yoo, Patrick	Senior	28 Aug 2023	External Audit Support	Prepare electrical equipment 12.31.22 summary for physical asset listing for J. Block (Celsius)	1.5
Yoo, Patrick	Senior	28 Aug 2023	External Audit Support	Prepare prepaid hosting cost ad hoc request for Joel	1.4
Yoo, Patrick	Senior	28 Aug 2023	External Audit Support	Begin review of 3rd group of 2023 profit sharing agreement and summarize terms and details in memo (2 agreements) - US Bitcoin Corp (USBTC), EZ	2.2
Yoo, Patrick	Senior	28 Aug 2023	External Audit Support	Assist tax team with accrual questions pertaining to 2021 and 2022 balances	0.9
Yoo, Patrick	Senior	28 Aug 2023	External Audit Support	Prepare 1st pass of preliminary analytics and materiality	1.6

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Zaman,Sabina	Partner/Principal	28 Aug 2023	External Audit Support	Meeting to discuss current status of progression overall timeline for project. EY Attendees: A. Steger, A. Gray, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius)	0.4
Gray, Amaya	Staff	28 Aug 2023	External Audit Support	Coordinate with team for additional updates required for external status report deck	0.7
Gray, Amaya	Staff	28 Aug 2023	External audit support	Update external deck prior to J. Block (Celsius) review	1.2
Gray, Amaya	Staff	28 Aug 2023	External Audit Support	Meeting to discuss current status of progression overall timeline for project. EY Attendees: A. Steger, A. Gray, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius)	0.4
Lindeman,Ryan	Senior	28 Aug 2023	External audit support	Researching accrued expense/ payable items for EY Tax	1.4
Riley,Sean	Senior Manager	28 Aug 2023	External Audit Support	Meeting to discuss long-lived asset impairment memo and subject matter advisor review EY Attendees: T. Hayes, S. Riley, J. Mosher, J. Bowie	0.6
Riley,Sean	Senior Manager	28 Aug 2023	External Audit Support	Celsius (CEL) Tax Connect - responding to EY tax questions EY Attendees: T. Hayes, S. Riley, A. Steger	0.5
Riley,Sean	Senior Manager	28 Aug 2023	External Audit Support	Discussion of prepaid hosting costs. EY Attendees: T. Hayes, S. Riley. Other Attendees: J. Block (Celsius)	0.5
Riley,Sean	Senior Manager	28 Aug 2023	External Audit Support	Meeting to discuss current status of progression overall timeline for project. EY Attendees: A. Steger, A. Gray, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius)	0.4
Riley,Sean	Senior Manager	28 Aug 2023	External Audit Support	Secondary review of 2023 digital asset revenue calculation.	2.6
Riley,Sean	Senior Manager	28 Aug 2023	External Audit Support	Secondary review of 2023 digital asset realized gain / loss and impairment calculation.	2.8
Riley,Sean	Senior Manager	28 Aug 2023	External Audit Support	Secondary review of revenue share adjusted journal entries.	0.6
MacIntosh, Paul	Partner/Principal	28 Aug 2023	External Audit Support	Executive review of revenue share adjusted journal entries.	0.2
Hayes, Taylor	Manager	29 Aug 2023	External Audit Support	Preparing journal entries using invoice for Montana OP Profit Share Agreement	1.1
Hayes, Taylor	Manager	29 Aug 2023	External Audit Support	Part 1 Review of FY23 digital asset workbook	3.6
Hayes, Taylor	Manager	29 Aug 2023	External Audit Support	Updates based on review of fy23 digital asset workbook	2.3
Hayes, Taylor	Manager	29 Aug 2023	External Audit Support	Drafting proposed updates to fy23 digital asset workbook based on profit sharing agreements	2.9
Yoo, Patrick	Senior	29 Aug 2023	External Audit Support	Continue 1st pass of preliminary analytics and materiality	3.9

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo, Patrick	Senior	29 Aug 2023	External Audit Support	Address senior manager review comments of preliminary analytics	3.9
Yoo, Patrick	Senior	29 Aug 2023	External Audit Support	Complete review of 3rd group of 2023 profit sharing agreement and summarize terms and details in memo (2 agreements) - US Bitcoin Corp (USBTC), EZ	0.2
Riley,Sean	Senior Manager	29 Aug 2023	External Audit Support	Secondary review of Power Purchase Agreement (PPA)entries for 2023.	1.1
Riley,Sean	Senior Manager	29 Aug 2023	External Audit Support	Secondary review of valuation items (e.g., purchase valuation of physical assets).	1.4
Riley,Sean	Senior Manager	29 Aug 2023	External Audit Support	Secondary review of fixed asset impairment memo based on SMA review comments and corresponding updates	1.8
Riley,Sean	Senior Manager	29 Aug 2023	External Audit Support	Secondary review of digital asset support for completeness and accuracy of balances.	0.9
Riley,Sean	Senior Manager	29 Aug 2023	External Audit Support	Secondary review of Power Purchase Agreement (PPA) memo based on SMA review comments and corresponding updates	1.6
MacIntosh, Paul	Partner/Principal	29 Aug 2023	External Audit Support	Executive review of Power Purchase Agreement (PPA)entries for 2023.	0.4
MacIntosh, Paul	Partner/Principal	29 Aug 2023	External Audit Support	Executive review of fixed asset impairment memo	0.6
MacIntosh, Paul	Partner/Principal	29 Aug 2023	External Audit Support	Executive review of Power Purchase Agreement (PPA)memo	0.4
Bowie,James C.	Executive Director	30 Aug 2023	External audit support	Executive review of fixed asset impairment memo.	1.0
Dishman,Carly	Manager	30 Aug 2023	External Audit Support	Meeting with subject matter advisor to discuss follow-up questions from Celsius on the Mothership contracts and memo. EY Attendees: C. Dishman, D. Granados, S. Riley, T. Hayes	0.5
Dishman,Carly	Manager	30 Aug 2023	External Audit Support	Revise Mothership Derivative memo based on executive feedback comments	1.9
Dishman,Carly	Manager	30 Aug 2023	External Audit Support	Research notional value on derivatives related to energy contracts	2.7
Eo, Brian Y	Manager	30 Aug 2023	External audit support	Perform professional fee analysis to determine whether it should be disclosed separately - other payable	1.2
Eo, Brian Y	Manager	30 Aug 2023	External audit support	Perform professional fee analysis to determine whether it should be disclosed separately - lease	0.7
Eo, Brian Y	Manager	30 Aug 2023	External audit support	Perform professional fee analysis to determine whether it should be disclosed separately - accrued expense	0.7

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Granados,Dariana	Staff	30 Aug 2023	External audit support	Meeting with subject matter advisor to discuss follow-up questions from Celsius on the Mothership contracts and memo. EY Attendees: C. Dishman, D. Granados, S. Riley, T. Hayes	0.5
Hayes, Taylor	Manager	30 Aug 2023	External Audit Support	Meeting to discuss with Joel fixed asset impairment discounted cash flow model changes after third-party team updates, as well as yearly analytics. EY Attendees: P. Yoo, T. Hayes	0.4
Hayes, Taylor	Manager	30 Aug 2023	External Audit Support	Meeting with subject matter advisor to discuss follow-up questions from Celsius on the Mothership contracts and memo. EY Attendees: C. Dishman, D. Granados, S. Riley, T. Hayes	0.5
Hayes, Taylor	Manager	30 Aug 2023	External Audit Support	Meeting to discuss 2023 profit sharing entry considerations, examples, and next steps. EY Attendees: P. Yoo, T. Hayes	0.8
Hayes, Taylor	Manager	30 Aug 2023	External Audit Support	Tie-out of digital asset workbook for completeness / accuracy to supporting documents	2.3
Hayes, Taylor	Manager	30 Aug 2023	External Audit Support	Drafting proposed entries related to realizing Power Purchase Agreement (PPA) position over several months	1.7
Hayes, Taylor	Manager	30 Aug 2023	External Audit Support	Research for how to record contract modifications to Power Purchase Agreement (PPA) derivative following modification of contract by entering into new agreement	2.3
Hayes, Taylor	Manager	30 Aug 2023	External Audit Support	Preparation of Stout valuation items - related to capex spend and unusual / nonrecurring items	2.1
Hayes, Taylor	Manager	30 Aug 2023	External Audit Support	Updates to flux analysis	0.9
Mosher, Jacob	Senior	30 Aug 2023	External audit support	Subject matter advisor (SMA) review of fixed asset impairment memo.	1.6
Yoo, Patrick	Senior	30 Aug 2023	External Audit Support	Meeting to discuss 2023 profit sharing entry considerations, examples, and next steps. EY Attendees: P. Yoo, T. Hayes	0.8
Yoo, Patrick	Senior	30 Aug 2023	External Audit Support	Meeting to discuss with Joel fixed asset impairment discounted cash flow model changes after third-party team updates, as well as yearly analytics. EY Attendees: P. Yoo, T. Hayes	0.4
Yoo, Patrick	Senior	30 Aug 2023	External Audit Support	Assist financial statements team to pull 2021 and 2022 items for tieout workbook from audit workpapers	0.5
Yoo, Patrick	Senior	30 Aug 2023	External Audit Support	Review client-prepared 2023 deferred assets workbook (impairment tab)	3.9

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo, Patrick	Senior	30 Aug 2023	External Audit Support	Review client-prepared 2023 deferred assets workbook (all other tabalance sheet)	3.4
Chen,Justin	Senior	30 Aug 2023	External audit support	Tracking Other Receivable Loan	1.0
Lindeman,Ryan	Senior	30 Aug 2023	External audit support	Researching Liabilities subject to compromise	2.6
MacIntosh, Paul	Partner/Principal	30 Aug 2023	External Audit Support	Executive review of 2023 fixed asset workbook and corresponding depreciation.	0.3
Riley,Sean	Senior Manager	30 Aug 2023	External Audit Support	Meeting with subject matter advisor to discuss follow-up questions from Celsius on the Mothership contracts and memo. EY Attendees: C. Dishman, D. Granados, S. Riley, T. Hayes	0.5
Riley,Sean	Senior Manager	30 Aug 2023	External Audit Support	Secondary review of valuation items (e.g., non-current / unusual items).	1.3
Riley,Sean	Senior Manager	30 Aug 2023	External Audit Support	Secondary review of 2023 fixed asset workbook and corresponding depreciation.	0.9
Dishman,Carly	Manager	31 Aug 2023	External Audit Support	Meeting to discuss comments and feedback provided by subject matter advisor after review of the Mothership memo. EY Attendees: C. Dishman, D. Granados, T. Hayes	0.5
Dishman,Carly	Manager	31 Aug 2023	External Audit Support	Re-review Mothership agreement for consistency with memo	3.6
Dishman,Carly	Manager	31 Aug 2023	External Audit Support	Review Mothership derivative footnote for consistency with memo	0.8
Eo, Brian Y	Manager	31 Aug 2023	External audit support	Liabilities subject to compromise (LSTC) - prepetition documentation	1.9
Eo, Brian Y	Manager	31 Aug 2023	External audit support	Liabilities subject to compromise (LSTC) - postpetition documentation	1.7
Eo, Brian Y	Manager	31 Aug 2023	External audit support	Power purchase agreement excel update	0.2
Granados,Dariana	Staff	31 Aug 2023	External audit support	Meeting to discuss comments and feedback provided by subject matter advisor after review of the Mothership memo. EY Attendees: C. Dishman, D. Granados, T. Hayes	0.5
Hayes, Taylor	Manager	31 Aug 2023	External Audit Support	Meeting to discuss comments and feedback provided by subject matter advisor after review of the Mothership memo. EY Attendees: C. Dishman, D. Granados, T. Hayes	0.5
Hayes, Taylor	Manager	31 Aug 2023	External Audit Support	Meeting to discuss review/findings of 2023 Digital Assets (Digital Assets (DA) workbook and RSM analytics requests. EY Attendees: P. Yoo, T. Hayes	1.1

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hayes, Taylor	Manager	31 Aug 2023	External Audit Support	Meeting to discuss gameplan and strategy to set up 2023 depreciation post-impairment. EY Attendees: P. Yoo, T. Hayes	0.4
Hayes, Taylor	Manager	31 Aug 2023	External Audit Support	Finalize updates to flux analysis for fy22 and fy21	1.8
Hayes, Taylor	Manager	31 Aug 2023	External Audit Support	Finalize Fixed Assets (FA) impairment memo based on review comments from subject matter advisors (SMAs)	3.3
Hayes, Taylor	Manager	31 Aug 2023	External Audit Support	Determination of whether any profit share agreements contain a lease - Montana OP	0.9
Hayes, Taylor	Manager	31 Aug 2023	External Audit Support	Determination of whether any profit share agreements contain a lease - novawulf	1.1
Hayes, Taylor	Manager	31 Aug 2023	External Audit Support	Determination of whether any profit share agreements contain a lease - US Bitcoin Corp (USBTC)	1.1
Hayes, Taylor	Manager	31 Aug 2023	External Audit Support	Determination of whether any profit share agreements contain a lease - EZ blockchain	0.8
Yoo, Patrick	Senior	31 Aug 2023	External Audit Support	Finish review of 2023 deferred asset workbook after client meeting	1.0
Yoo, Patrick	Senior	31 Aug 2023	External Audit Support	Begin 2023 new depreciation template post-impairment (mining equipment)	3.9
Yoo, Patrick	Senior	31 Aug 2023	External Audit Support	Finalize year over year analytics requested by RSM after client meeting	1.1
Yoo, Patrick	Senior	31 Aug 2023	External Audit Support	Begin 2023 new depreciation template post-impairment (land and land improvements)	1.5
Yoo, Patrick	Senior	31 Aug 2023	External Audit Support	Meeting to discuss gameplan and strategy to set up 2023 depreciation post-impairment. EY Attendees: P. Yoo, T. Hayes	0.4
Yoo, Patrick	Senior	31 Aug 2023	External Audit Support	Meeting to discuss review/findings of 2023 Digital Assets (Digital Assets (DA) workbook and RSM analytics requests. EY Attendees: P. Yoo, T. Hayes	1.1
Barda,Eli	Partner/Principal	31 Aug 2023	External audit support	Meeting to discuss internal the status to present for the leadership meeting EY Attendees : A.Mhana, A.Shimoni, E.Barda	0.5
Gray, Amaya	Staff	31 Aug 2023	External audit support	Meeting to discuss leadership activities as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, A.Mhana, A.Shimoni, E.Barda	0.5

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Harvey, Elizabeth	Partner/Principal	31 Aug 2023	External audit support	Meeting to discuss leadership activities as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, A.Mhana, A.Shimoni, E.Barda	0.5
Zaman,Sabina	Partner/Principal	31 Aug 2023	External audit support	Meeting to discuss leadership activities as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, A.Mhana, A.Shimoni, E.Barda	0.5
Beattie, Steve	Partner/Principal	31 Aug 2023	External audit support	Meeting to discuss leadership activities as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, A.Mhana, A.Shimoni, E.Barda	0.5
Barda,Eli	Partner/Principal	31 Aug 2023	External audit support	Meeting to discuss leadership activities as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, A.Mhana, A.Shimoni, E.Barda	0.5
Shimoni,Avri	Senior Manager	31 Aug 2023	External audit support	Meeting to discuss internal the status to present for the leadership meeting EY Attendees : A.Mhana, A.Shimoni, E.Barda	0.5
Shimoni,Avri	Senior Manager	31 Aug 2023	External audit support	Meeting to discuss leadership activities as well as progression of timeline with leadership regarding Celsius engagement EY Attendees: A. Gray, E. Harvey, S. Zaman, S. Beattie, A.Mhana, A.Shimoni, E.Barda	0.5
Gust, Ryan A.	Manager	05 Sep 2023	External audit support	Review Capital Expense items and flux analysis	1.3
Hayes, Taylor	Manager	05 Sep 2023	External audit support	Draft capital expenditure spend for fiscal year 2020 to send to Stout valuation team	1.8
Hayes, Taylor	Manager	05 Sep 2023	External audit support	Draft capital expenditure spend for fiscal year 2021 to send to Stout valuation team	1.6
Hayes, Taylor	Manager	05 Sep 2023	External audit support	Draft capital expenditure spend for fiscal year 2022 to send to Stout valuation team	2.1
Hayes, Taylor	Manager	05 Sep 2023	External audit support	Draft capital expenditure spend for fiscal year 2023 to send to Stout valuation team	1.4
Hayes, Taylor	Manager	05 Sep 2023	External audit support	Draft unusual, nonrecurring, or extraordinary items for FY 2020 to send to Stout valuation team - part 1	1.3
Hayes, Taylor	Manager	05 Sep 2023	External audit support	Continuing to draft unusual, nonrecurring, or extraordinary items for FY 2020 to send to Stout valuation team - part 2	1.7

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hayes, Taylor	Manager	05 Sep 2023	External audit support	Continuing to draft unusual, nonrecurring, or extraordinary items for FY 2020 to send to Stout valuation team - part 3	1.1
Yoo, Patrick	Senior	05 Sep 2023	External audit support	Prepare Stout email request #1 regarding details behind all capital expenditures from 2020 to present day. Created separate workbook	3.4
Yoo, Patrick	Senior	05 Sep 2023	External audit support	Prepare Stout email request #2 regarding details behind all nonrecurring/unusual items from 2020 to present day. Created separate workbook	2.1
Yoo, Patrick	Senior	05 Sep 2023	External audit support	Finish preparing land & improvements 12/31/2022 detail for new FY 2023 depreciation workbook	2.6
Yoo, Patrick	Senior	05 Sep 2023	External audit support	Finish preparing RSM-requested FY 2022 analytic files by incorporating J. Fan (Celsius) and P. Pandey (Celsius)	0.9
Eo, Brian Y	Manager	06 Sep 2023	External audit support	Update fair value measurement excel workbook	0.6
Gust, Ryan A.	Manager	06 Sep 2023	External audit support	Review the 2022 and 2021 General Ledger to look for file corruption and completeness	0.8
Hayes, Taylor	Manager	06 Sep 2023	External audit support	Continuing to draft unusual, nonrecurring, or extraordinary items for FY 2020 to send to Stout valuation team - part 4	1.9
Hayes, Taylor	Manager	06 Sep 2023	External audit support	Finalize fixed asset impairment memo and share with client CFO	1.1
Hayes, Taylor	Manager	06 Sep 2023	External audit support	Respond to comments on fixed asset impairment memo received from J. Block (Celsius)	1.9
Hayes, Taylor	Manager	06 Sep 2023	External audit support	Respond to valuation question related to intangible or other potential assets for valuation pertaining to purchase price valuation of the entity once emerging from bankruptcy	2.1
Hayes, Taylor	Manager	06 Sep 2023	External audit support	Respond to auditor valuation questions for FY 2020	1.7
Hayes, Taylor	Manager	06 Sep 2023	External audit support	Respond to auditor valuation questions for FY 2021	1.8
Holliday, Lindsay R.	Executive Director	06 Sep 2023	External audit support	Meeting to discuss commentary over the contingencies and subsequent event footnotes. EY Attendees: R. Simpson, K. Zimmer, K. Sun, S. Deravin, L. Holliday, D. Horn	0.3
MacIntosh, Paul	Partner/Principal	06 Sep 2023	External audit support	Executive review of FY 2023 support related to additions for land & improvements.	0.6
MacIntosh, Paul	Partner/Principal	06 Sep 2023	External audit support	Executive review of FY 2023 support related to additions for mining equipment.	0.7

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Riley, Sean	Senior Manager	06 Sep 2023	External audit support	Secondary review of FY 2023 support related to additions for land & improvements.	2.1
Riley, Sean	Senior Manager	06 Sep 2023	External audit support	Secondary review of FY 2023 support related to additions for mining equipment.	2.9
Riley, Sean	Senior Manager	06 Sep 2023	External audit support	Secondary review of FY 2022 analytic files.	0.3
Riley, Sean	Senior Manager	06 Sep 2023	External audit support	Secondary review of capital expenditure support (2020 - present day) for valuation purposes.	2.2
Yoo, Patrick	Senior	06 Sep 2023	External audit support	Finish preparing FY 2023 additions for mining equipment's detail in new FY 2023 depreciation workbook	3.1
Yoo, Patrick	Senior	06 Sep 2023	External audit support	Finish preparing FY 2023 additions for land & improvements detail in new FY 2023 depreciation workbook	2.8
Yoo, Patrick	Senior	06 Sep 2023	External audit support	Finish preparing new FY 2023 depreciation workbook post-impairment	3.1
Eo, Brian Y	Manager	07 Sep 2023	External audit support	Update financial statement workbook	2.7
Hayes, Taylor	Manager	07 Sep 2023	External audit support	Respond to auditor valuation questions for FY 2022	1.6
Hayes, Taylor	Manager	07 Sep 2023	External audit support	Draft email to send to client summarizing all open items to close the books for Q1 FY23	1.0
Hayes, Taylor	Manager	07 Sep 2023	External audit support	Draft adjusting journal entries to correct impairment of fixed assets in FY23	0.9
Hayes, Taylor	Manager	07 Sep 2023	External audit support	Update digital asset and revenue audit support documentation prior to submission to auditor portal	2.7
Holliday, Lindsay R.	Executive Director	07 Sep 2023	External audit support	Review of Celsius historical financial statements for Accounting Standards Codification (ASC) 852 disclosure requirements	1.0
MacIntosh, Paul	Partner/Principal	07 Sep 2023	External audit support	Executive review of FY 2022 prepayment audit selection support	0.4
Riley, Sean	Senior Manager	07 Sep 2023	External audit support	Secondary review of FY 2022 prepayment audit selection support	1.8
Riley, Sean	Senior Manager	07 Sep 2023	External audit support	Secondary review of non-recurring / unusual items support for valuation purposes.	1.9
Riley, Sean	Senior Manager	07 Sep 2023	External audit support	Secondary review of FY23 cash audit selection support.	1.1
Yoo, Patrick	Senior	07 Sep 2023	External audit support	Update Stout email requests from 9/8 with final comments and edits from J. Fan (Celsius) and P. Pandey (Celsius)	0.9
Yoo, Patrick	Senior	07 Sep 2023	External audit support	Begin pulling FY 2022 prepayment audit selection support (invoices)	3.1

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Eo, Brian Y	Manager	08 Sep 2023	External audit support	Update adjustments to financial statement workbook	3.3
Gust, Ryan A.	Manager	08 Sep 2023	External Audit Support	Meeting with Celsius to discuss the samples selected by auditors. EY Attendees: P. Yoo, R. Gust, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius)	0.4
Gust, Ryan A.	Manager	08 Sep 2023	External Audit Support	Meeting to discuss traveling to EY Irvine site to meet with RSM and client over the next few weeks. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.3
Gust, Ryan A.	Manager	08 Sep 2023	External Audit Support	Meeting to discuss prepaid payroll amounts within prepaid workpaper and FY 2021 prepaid hosting file for RSM audit selections EY Attendees: P. Yoo, R. Gust	0.6
Gust, Ryan A.	Manager	08 Sep 2023	External audit support	Review and upload sample selection support for the RSM audit	3.9
Gust, Ryan A.	Manager	08 Sep 2023	External audit support	Continue to review and upload sample selection support for the RSM audit	1.7
Hayes, Taylor	Manager	08 Sep 2023	External Audit Support	Meeting with Celsius to discuss the samples selected by auditors. EY Attendees: P. Yoo, R. Gust, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius)	0.4
Hayes, Taylor	Manager	08 Sep 2023	External Audit Support	Meeting to discuss gameplan/strategy behind fixed assets and advanced payments audit team methodology and to answer any questions EY Attendees: P. Yoo, S. Riley, T. Hayes	0.3
Hayes, Taylor	Manager	08 Sep 2023	External Audit Support	Meeting to discuss traveling to EY Irvine site to meet with RSM and client over the next few weeks. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.3
Hayes, Taylor	Manager	08 Sep 2023	External Audit Support	Respond to client request related to the unwinding of a power purchase derivative by realizing a portion of the position	2.1
Hayes, Taylor	Manager	08 Sep 2023	External Audit Support	Identify all related bank statements and accounts to be shared with external auditor for audit confirmations as well as explanation of shared bank account with Celsius network	1.4
Holliday, Lindsay R.	Executive Director	08 Sep 2023	External audit support	Continue to review of Celsius historical financial statements for Accounting Standards Codification 852 disclosure requirements	0.5
Lampert, Abery L.	Staff	08 Sep 2023	External Audit Support	Review of client financials within budget to actuals (BTA) in preparation to provide to J. Block (Celsius)	1.8

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Lindeman, Ryan P.	Senior	08 Sep 2023	External audit support	Meeting with Celsius to discuss the samples selected by auditors. EY Attendees: P. Yoo, R. Gust, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius)	0.4
Lindeman, Ryan P.	Senior	08 Sep 2023	External audit support	Provide audit support for operating expenses 2022	2.2
Lindeman, Ryan P.	Senior	08 Sep 2023	External audit support	Continue to provide audit support for operating expenses 2022	1.9
MacIntosh, Paul	Partner/Principal	08 Sep 2023	External Audit Support	Executive review of sample selection support for external audit.	0.6
Riley, Sean	Senior Manager	08 Sep 2023	External Audit Support	Meeting with Celsius to discuss the samples selected by auditors. EY Attendees: P. Yoo, R. Gust, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius)	0.4
Riley, Sean	Senior Manager	08 Sep 2023	External Audit Support	Meeting to discuss gameplan/strategy behind fixed assets and advanced payments audit team methodology and to answer any questions EY Attendees: P. Yoo, S. Riley, T. Hayes	0.3
Riley, Sean	Senior Manager	08 Sep 2023	External Audit Support	Meeting to discuss traveling to EY Irvine site to meet with RSM and client over the next few weeks. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.3
Riley, Sean	Senior Manager	08 Sep 2023	External Audit Support	Secondary review of sample selection support for external audit.	2.7
Yoo, Patrick	Senior	08 Sep 2023	External Audit Support	Meeting with Celsius to discuss the samples selected by auditors. EY Attendees: P. Yoo, R. Gust, R. Lindeman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), J. Fan (Celsius)	0.4
Yoo, Patrick	Senior	08 Sep 2023	External Audit Support	Meeting to discuss gameplan/strategy behind fixed assets and advanced payments audit team methodology and to answer any questions EY Attendees: P. Yoo, S. Riley, T. Hayes	0.3
Yoo, Patrick	Senior	08 Sep 2023	External Audit Support	Meeting to discuss traveling to EY Irvine site to meet with RSM and client over the next few weeks. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.3
Yoo, Patrick	Senior	08 Sep 2023	External Audit Support	Meeting to discuss prepaid payroll amounts within prepaid workpaper and FY 2021 prepaid hosting file for RSM audit selections EY Attendees: P. Yoo, R. Gust	0.6

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo, Patrick	Senior	08 Sep 2023	External audit support	Finish pulling FY 2022 prepayment audit selection support (invoices)	1.9
Yoo, Patrick	Senior	08 Sep 2023	External audit support	Retrieve FY 2022 prepayment audit selection support (invoices)	1.5
Yoo, Patrick	Senior	08 Sep 2023	External audit support	Retrieve FY 2022 prepayment audit selection support (cash support)	1.5
Yoo, Patrick	Senior	08 Sep 2023	External audit support	Retrieve FY 2021 prepayment audit selection support (invoices and cash support)	1.4
Yoo, Patrick	Senior	08 Sep 2023	External audit support	Retrieve FY 2021 OPEX audit selections (invoices and cash support)	0.8
Chen, Justin	Senior	11 Sep 2023	External audit support	Populate 6/30/23 and year end 2022 financial statement figures and disclosure figures in interim excel workpaper	3.3
Chen, Justin	Senior	11 Sep 2023	External audit support	Map 6/30/23 Q1 and Q2 trial balance accounts for financial statements	3.5
Gust, Ryan A.	Manager	11 Sep 2023	External audit support	Continue to review sample selection support for the RSM audit	0.4
Hayes, Taylor	Manager	11 Sep 2023	External Audit Support	Respond to external auditor inquiries related payroll process for FY22	2.2
Hayes, Taylor	Manager	11 Sep 2023	External Audit Support	Respond to external auditor inquiries related digital assets process for FY22 - part 1	2.7
Hayes, Taylor	Manager	11 Sep 2023	External Audit Support	Respond to external auditor inquiries related procurement process for FY22 - part 2	2.4
Hayes, Taylor	Manager	11 Sep 2023	External Audit Support	Respond to external auditor inquiries related cash process in FY22	0.7
Lindeman, Ryan P.	Senior	11 Sep 2023	External audit support	Finish audit support for operating expenses 2022	1.6
MacIntosh, Paul	Partner/Principal	11 Sep 2023	External Audit Support	Executive review of operating expenses audit selections.	0.4
MacIntosh, Paul	Partner/Principal	11 Sep 2023	External Audit Support	Executive review of cash audit selections.	0.7
MacIntosh, Paul	Partner/Principal	11 Sep 2023	External Audit Support	Executive review of unrecorded liability audit selections.	0.3
Riley, Sean	Senior Manager	11 Sep 2023	External Audit Support	Secondary review of operating expenses audit selections.	2.3
Riley, Sean	Senior Manager	11 Sep 2023	External Audit Support	Secondary review of cash audit selections.	0.7
Riley, Sean	Senior Manager	11 Sep 2023	External Audit Support	Secondary review of unrecorded liability audit selections.	0.8
Yoo, Patrick	Senior	11 Sep 2023	External Audit Support	Retrieve FY 2022 RSM audit testing support requests tied to operating expenses	3.1
Yoo, Patrick	Senior	11 Sep 2023	External Audit Support	Retrieve FY 2022 RSM audit testing support requests tied to cash	1.4

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo, Patrick	Senior	11 Sep 2023	External Audit Support	Retrieve FY 2022 RSM audit testing support requests tied to search for unrecorded liabilities	1.4
Yoo, Patrick	Senior	11 Sep 2023	External Audit Support	Retrieve FY 2022 RSM audit testing support requests tied to advanced payments	2.1
Chen, Justin	Senior	12 Sep 2023	External audit support	Adjust mapping for Interim Accounts in 6/30/2023	2.7
Chen, Justin	Senior	12 Sep 2023	External audit support	Prepare Flux Analysis for Trial Balance accounts from 12/31/2022 vs 12/31/2021	1.5
Chen, Justin	Senior	12 Sep 2023	External audit support	Retrieve prepaid expense selections for external audit support	2.4
Eo, Brian Y	Manager	12 Sep 2023	External audit support	Update financial statement excel workbook - derivative	2.7
Eo, Brian Y	Manager	12 Sep 2023	External audit support	Update financial statement excel workbook - FV measurement	0.4
Eo, Brian Y	Manager	12 Sep 2023	External audit support	Update financial statement excel workbook - related party	3.1
Gust, Ryan A.	Manager	12 Sep 2023	External Audit Support	Meeting to discuss FY 2023 workbooks prepared by Celsius based off recommendations from FY2020-2022 workbooks EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes Other Attendees: J. Fan (Celsius), P. Pandey (Celsius)	0.4
Gust, Ryan A.	Manager	12 Sep 2023	External Audit Support	Meeting to discuss RSM planning memo documents pertaining to understanding the entity and processes. EY Attendees: P. Yoo, R. Gust, T. Hayes	0.6
Gust, Ryan A.	Manager	12 Sep 2023	External audit support	Tie out accruals to the financial statements	0.4
Gust, Ryan A.	Manager	12 Sep 2023	External audit support	Tie the 2023 interim Trial Balance numbers to the 2023 General Ledgers	1.6
Hayes, Taylor	Manager	12 Sep 2023	External Audit Support	Meeting to discuss FY 2023 workbooks prepared by Celsius based off recommendations from FY2020-2022 workbooks EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes Other Attendees: J. Fan (Celsius), P. Pandey (Celsius)	0.4
Hayes, Taylor	Manager	12 Sep 2023	External Audit Support	Meeting with RSM team to discuss & walkthrough FY 2021 and FY 2022 deferred asset workbooks in detail. EY Attendees: P. Yoo, T. Hayes	0.8
Hayes, Taylor	Manager	12 Sep 2023	External Audit Support	Meeting to discuss RSM planning memo documents pertaining to understanding the entity and processes. EY Attendees: P. Yoo, R. Gust, T. Hayes	0.6
Hayes, Taylor	Manager	12 Sep 2023	External Audit Support	Respond to external auditor inquiries related to advance payments / fixed asset process	2.2

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hayes, Taylor	Manager	12 Sep 2023	External Audit Support	Respond to external auditor questions related to fiscal year 21 Bitcoin loan	2.6
Hayes, Taylor	Manager	12 Sep 2023	External Audit Support	Respond to external auditor questions related to power invoices and related true-ups	1.4
Lindeman, Ryan P.	Senior	12 Sep 2023	External audit support	Tie out new trial balance numbers for 2022	2.2
MacIntosh, Paul	Partner/Principal	12 Sep 2023	External Audit Support	Executive review of external audit questions related to 2021 bitcoin loan.	0.3
MacIntosh, Paul	Partner/Principal	12 Sep 2023	External Audit Support	Executive review of advanced payments and fixed asset process documentation	0.4
MacIntosh, Paul	Partner/Principal	12 Sep 2023	External Audit Support	Executive review of support related to power invoices and associated true ups.	0.7
Riley, Sean	Senior Manager	12 Sep 2023	External Audit Support	Meeting to discuss FY 2023 workbooks prepared by Celsius based off recommendations from FY2020-2022 workbooks EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes Other Attendees: J. Fan (Celsius), P. Pandey (Celsius)	0.4
Riley, Sean	Senior Manager	12 Sep 2023	External Audit Support	Secondary review of external audit questions related to 2021 bitcoin loan.	1.2
Riley, Sean	Senior Manager	12 Sep 2023	External Audit Support	Secondary review of advanced payments and fixed asset process documentation	1.4
Riley, Sean	Senior Manager	12 Sep 2023	External Audit Support	Secondary review of support related to power invoices and associated true ups.	1.2
Yoo, Patrick	Senior	12 Sep 2023	External Audit Support	Meeting to discuss FY 2023 workbooks prepared by Celsius based off recommendations from FY2020-2022 workbooks EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes Other Attendees: J. Fan (Celsius), P. Pandey (Celsius)	0.4
Yoo, Patrick	Senior	12 Sep 2023	External Audit Support	Meeting with RSM team to discuss & walkthrough FY 2021 and FY 2022 deferred asset workbooks in detail. EY Attendees: P. Yoo, T. Hayes	0.8
Yoo, Patrick	Senior	12 Sep 2023	External Audit Support	Meeting to discuss RSM planning memo documents pertaining to understanding the entity and processes. EY Attendees: P. Yoo, R. Gust, T. Hayes	0.6
Yoo, Patrick	Senior	12 Sep 2023	External Audit Support	Review 2023 year to date power purchase agreement schedule related to derivative and unrealized gain loss, and agree to latest FY 2023 TB	1.1

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo, Patrick	Senior	12 Sep 2023	External Audit Support	Review 2023 year to date deferred asset schedule and agree to latest FY 2023 TB	3.9
Yoo, Patrick	Senior	12 Sep 2023	External Audit Support	Retrieve FY 2021 RSM audit testing support requests tied to Argo lease	1.2
Chen, Justin	Senior	13 Sep 2023	External audit support	Retrieve 2021 Construction in Progress (CiP) samples for external audit support	1.3
Chen, Justin	Senior	13 Sep 2023	External audit support	Retrieve further analytics, mapping to statement of cash flow of 2021 vs 2022 trial balance account analytics	2.3
Chen, Justin	Senior	13 Sep 2023	External audit support	Retrieve accrual sample support for external audit support	1.2
Chen, Justin	Senior	13 Sep 2023	External audit support	Retrieve shipping invoice/proof of payment support for external audit support	1.4
Chen, Justin	Senior	13 Sep 2023	External audit support	Adjust Bill of Ladings support for MicroBT transactions	1.2
Chen, Justin	Senior	13 Sep 2023	External audit support	Retrieve Bill of Ladings support for MicroBT transactions	1.3
Eo, Brian Y	Manager	13 Sep 2023	External audit support	Update financial statement excel workbook - Chapter 11	2.9
Eo, Brian Y	Manager	13 Sep 2023	External audit support	Update professional fees for Chapter 11 disclosure	1.1
Gust, Ryan A.	Manager	13 Sep 2023	External audit support	Gather payroll and fixed asset audit sample support for the 2022 external audit.	3.9
Gust, Ryan A.	Manager	13 Sep 2023	External audit support	Retrieve audit sample support to perform analysis	3.7
Hayes, Taylor	Manager	13 Sep 2023	External Audit Support	Assist external auditors with digital asset activity for FY22	1.7
Hayes, Taylor	Manager	13 Sep 2023	External Audit Support	Assist external auditors with digital asset activity for FY21	1.6
Hayes, Taylor	Manager	13 Sep 2023	External Audit Support	Explanation of advanced payments / fixed asset transfers for external auditors	2.6
Lindeman, Ryan P.	Senior	13 Sep 2023	External audit support	Provide audit support for auditor sample selections 2021	3.9
Lindeman, Ryan P.	Senior	13 Sep 2023	External audit support	Provide audit support for auditor sample selections 2022	3.5
Yoo, Patrick	Senior	13 Sep 2023	External Audit Support	Retrieve FY 2022 RSM audit testing support requests tied to accruals	1.9
Yoo, Patrick	Senior	13 Sep 2023	External Audit Support	Finish FY 2022 RSM audit testing support requests tied to advanced payments	2.2
Yoo, Patrick	Senior	13 Sep 2023	External Audit Support	Request, obtain, and review FY 2022 RSM audit testing support requests tied to cost of sales	3.9
Chen, Justin	Senior	14 Sep 2023	External audit support	2022 Construction in Progress (CiP) 20 support sample invoices pulled for external audit support	1.3

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Chen, Justin	Senior	14 Sep 2023	External audit support	Review of newly provided support for Full Year 2022 Capital in Progress invoice	1.1
Chen, Justin	Senior	14 Sep 2023	External audit support	statement of cash flow (SOCF) creation in the 2022 Financial Statements word document	1.2
Chen, Justin	Senior	14 Sep 2023	External audit support	Trace of MicroBT invoice request for audit support	0.9
Chen, Justin	Senior	14 Sep 2023	External audit support	2022 Construction in Progress support sample invoices bank statement reconciliation to sample support, including excess samples needed for payment reconciliation	1.1
Chen, Justin	Senior	14 Sep 2023	External audit support	2022 Construction in Progress 20 General Ledger Reconciliations of intercompany payable to support requested for sample support	1.4
Gust, Ryan A.	Manager	14 Sep 2023	External audit support	Assemble advance payment audit sample support for the 2022 external audit.	3.9
Gust, Ryan A.	Manager	14 Sep 2023	External audit support	Accumulate deposit on miners audit sample support for the 2022 external audit.	2.1
Hayes, Taylor	Manager	14 Sep 2023	External Audit Support	Respond to auditor sample request questions	3.1
Hayes, Taylor	Manager	14 Sep 2023	External Audit Support	Collect revenue audit sample support for the 2022 external audit.	2.1
Lindeman, Ryan P.	Senior	14 Sep 2023	External audit support	Continued to provide audit support for auditor sample selections 2021	3.1
Lindeman, Ryan P.	Senior	14 Sep 2023	External audit support	Continued to provide audit support for auditor sample selections 2022	2.1
Shwartz, Yoav	Partner/Principal	14 Sep 2023	External Audit Support	Review of materials received from audit team in Israel and assist with analysis on required reporting for emergence	2.8
Simpson, Rhett	Senior	14 Sep 2023	External audit support	Reconcile the workpapers sent auditors and final files in EY's SharePoint	3.9
Yoo, Patrick	Senior	14 Sep 2023	External Audit Support	Request, obtain, and review FY 2022 RSM audit testing support requests tied to Construction In Process (CIP)	3.9
Yoo, Patrick	Senior	14 Sep 2023	External Audit Support	Request, obtain, and review FY 2022 RSM audit testing support requests tied to fixed asset additions	3.9
Yoo, Patrick	Senior	14 Sep 2023	External Audit Support	Retrieve additional support after initial round of follow-ups	0.2
Eo, Brian Y	Manager	15 Sep 2023	External audit support	Financial statement workbook documentation cleanup	2.8
Hayes, Taylor	Manager	15 Sep 2023	External Audit Support	Review of fixed asset depreciation recalculation template for FY23 post-impairment to adjust FY23 balances, given original entries were pre-impairment	3.9

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hayes, Taylor	Manager	15 Sep 2023	External Audit Support	Research regarding discrepancies between Fixed Assets rollforward for FY23 and General Ledger balance changes	1.7
Hayes, Taylor	Manager	15 Sep 2023	External Audit Support	Respond to auditor inquiries for FY21 for purposes of their walkthrough documentation	2.4
Lampert, Abery L.	Staff	15 Sep 2023	External Audit Support	Update budget to analysis financials	1.5
Lindeman, Ryan P.	Senior	15 Sep 2023	External audit support	Continue to provide audit support for auditor sample selections 2021	2.6
Simpson, Rhett	Senior	15 Sep 2023	External audit support	Continued to reconcile the workpapers sent auditors and final files in EY's SharePoint	1.1
Yoo, Patrick	Senior	15 Sep 2023	External Audit Support	Retrieve additional Suralink requests from RSM pertaining to processes and general procedures	2.6
Yoo, Patrick	Senior	15 Sep 2023	External Audit Support	Review flux analysis with updated FY 2022 trial balance (TB) amounts post-tax	1.9
Yoo, Patrick	Senior	15 Sep 2023	External Audit Support	Perform high-level analysis of Fiscal Year 2020, 2021, and 2022 General Ledger (GL) accounts and assess whether or not more samples may be selected	1.4
Yoo, Patrick	Senior	15 Sep 2023	External Audit Support	Answer questions and hold discussions with J. Block (Celsius) in live conference room throughout the week	2.1
Chen, Justin	Senior	18 Sep 2023	External audit support	Update Management Discussion and Analysis (MD&A) interim Word document	2.3
Chen, Justin	Senior	18 Sep 2023	External audit support	Draft Flux Analysis for 2022 vs 2021 for Management Discussion and Analysis (MD&A) purposes	3.3
Chen, Justin	Senior	18 Sep 2023	External audit support	Service of audit requests for MicroBT invoices	1.1
Chen, Justin	Senior	18 Sep 2023	External audit support	Service of audit requests for Cost of Goods Sold (COGS)	0.7
Chen, Justin	Senior	18 Sep 2023	External audit support	Trace numbers through General Ledger (GL)	0.8
Chen, Justin	Senior	18 Sep 2023	External audit support	Draft reconciliation of numbers from General Ledger	0.9
Eo, Brian Y	Manager	18 Sep 2023	External audit support	Update excel workbook documentation for related party	3.1
Eo, Brian Y	Manager	18 Sep 2023	External audit support	Update excel workbook documentation for derivatives	0.9
Eo, Brian Y	Manager	18 Sep 2023	External audit support	Update excel workbook documentation for fair value measurement	0.7
Eo, Brian Y	Manager	18 Sep 2023	External audit support	Update excel workbook documentation for Chapter 11	0.4

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gust, Ryan A.	Manager	18 Sep 2023	External Audit Support	Meeting to discuss various accounting treatments and considerations for FY 2020-2023. In addition, collaborate with responses to auditors/third parties. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius)	1.8
Gust, Ryan A.	Manager	18 Sep 2023	External audit support	Review sample selection support for the RSM audit	0.6
Gust, Ryan A.	Manager	18 Sep 2023	External audit support	Upload sample selection support for the RSM audit	0.3
Hayes, Taylor	Manager	18 Sep 2023	External Audit Support	Meeting to discuss various accounting treatments and considerations for FY 2020-2023. In addition, collaborate with responses to auditors/third parties. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius)	1.7
Hayes, Taylor	Manager	18 Sep 2023	External Audit Support	Draft several responses to auditor questions on long-lived asset impairment	3.1
Hayes, Taylor	Manager	18 Sep 2023	External Audit Support	Draft updates to sales tax accruals for fiscal year 2022	3.2
Lindeman, Ryan P.	Senior	18 Sep 2023	External audit support	Provide audit support for 2021 Cost of Goods sold	2.4
MacIntosh, Paul	Partner/Principal	18 Sep 2023	External Audit Support	Executive review of adjusting journal entry related to fixed asset disposals.	0.3
Riley, Sean	Senior Manager	18 Sep 2023	External Audit Support	Meeting to discuss various accounting treatments and considerations for FY 2020-2023. In addition, collaborate with responses to auditors/third parties. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius)	1.7
Riley, Sean	Senior Manager	18 Sep 2023	External Audit Support	Secondary review of adjusting journal entry related to fixed asset disposals.	0.8
Yoo, Patrick	Senior	18 Sep 2023	External Audit Support	Meeting to discuss various accounting treatments and considerations for FY 2020-2023. In addition, collaborate with responses to auditors/third parties. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius)	1.7
Yoo, Patrick	Senior	18 Sep 2023	External Audit Support	Go through FY2022 items provided over weekend by client and send updated open items list for RSM requests	1.4
Yoo, Patrick	Senior	18 Sep 2023	External Audit Support	Start going through FY2023 depreciation workbook for final updates before sending to client for review	2.6
Yoo, Patrick	Senior	18 Sep 2023	External Audit Support	Prepare Q1 2023 fixed asset disposal adjusted journal entry (AJE)	2.2
Yoo, Patrick	Senior	18 Sep 2023	External Audit Support	Address RSM request concerning payroll processes	1.2

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo, Patrick	Senior	18 Sep 2023	External Audit Support	Address RSM request concerning 2021 bank statements	0.9
Zimmer, Kristin	Manager	18 Sep 2023	External Audit Support	Meeting to discuss various accounting treatments and considerations for FY 2020-2023. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius)	1.7
Chen, Justin	Senior	19 Sep 2023	External audit support	Service of audit requests for Cost of Goods Sold (COGS) through General Ledger reconciliation with invoices requested	1.1
Chen, Justin	Senior	19 Sep 2023	External audit support	Prepare Flux Analysis and categorizing General and Administrative tab for Interim management discussion and analysis	2.1
Chen, Justin	Senior	19 Sep 2023	External audit support	Service Audit Request for Hosting Services Payable Invoices, reconciliation table to the master schedule agreement	0.5
Eo, Brian Y	Manager	19 Sep 2023	External audit support	Review interim trial balances	3.6
Eo, Brian Y	Manager	19 Sep 2023	External audit support	Update interim financial statement workbook - liabilities subject to compromise	3.1
Gust, Ryan A.	Manager	19 Sep 2023	External audit support	Meeting to discuss various accounting treatments and considerations for FY 2020-2023. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius)	1.8
Hayes, Taylor	Manager	19 Sep 2023	External Audit Support	Meeting to discuss & walkthrough FY 2023 depreciation calculation. EY Attendees: P. Yoo, T. Hayes, Other Attendees: J. Fan (Celsius), P. Pandey (Celsius)	0.6
Hayes, Taylor	Manager	19 Sep 2023	External Audit Support	Meeting to discuss & walkthrough more-final version of FY 2023 depreciation calculation. EY Attendees: P. Yoo, T. Hayes Other Attendees: J. Fan (Celsius), P. Pandey (Celsius)	0.4
Hayes, Taylor	Manager	19 Sep 2023	External Audit Support	Meeting to continue discussion around various accounting treatments and considerations for FY 2020-2023. In addition, collaborate with responses to auditors/third parties. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius)	1.8
Hayes, Taylor	Manager	19 Sep 2023	External Audit Support	Respond to auditor planning inquiries	2.7
Hayes, Taylor	Manager	19 Sep 2023	External Audit Support	Reconcile final trial balances for fiscal year 2022 to supporting workbooks and adjusting journal entries (AJEs)	2.5

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Riley, Sean	Senior Manager	19 Sep 2023	External Audit Support	Meeting to continue discussion around various accounting treatments and considerations for FY 2020-2023. In addition, collaborate with responses to auditors/third parties. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius)	1.8
Yoo, Patrick	Senior	19 Sep 2023	External Audit Support	Meeting to discuss & walkthrough FY 2023 depreciation calculation. EY Attendees: P. Yoo, T. Hayes, Other Attendees: J. Fan (Celsius), P. Pandey (Celsius)	0.6
Yoo, Patrick	Senior	19 Sep 2023	External Audit Support	Meeting to discuss & walkthrough more-final version of FY 2023 depreciation calculation. EY Attendees: P. Yoo, T. Hayes Other Attendees: J. Fan (Celsius), P. Pandey (Celsius)	0.4
Yoo, Patrick	Senior	19 Sep 2023	External Audit Support	Meeting to continue discussion around various accounting treatments and considerations for FY 2020-2023. In addition, collaborate with responses to auditors/third parties. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius)	1.8
Yoo, Patrick	Senior	19 Sep 2023	External Audit Support	Finish preparation of FY2023 depreciation workbook for final updates and sent to client for review	2.2
Yoo, Patrick	Senior	19 Sep 2023	External Audit Support	Incorporate feedback from client into FY2023 depreciation workbook	1.5
Yoo, Patrick	Senior	19 Sep 2023	External Audit Support	Go through RSM Suralink requests and provide various support items	2.5
Zimmer, Kristin	Manager	19 Sep 2023	External Audit Support	Meeting to discuss various accounting treatments and considerations for FY 2020-2023. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius)	1.8
Eo, Brian Y	Manager	20 Sep 2023	External audit support	Review interim financial statement workbook	2.8
Gust, Ryan A.	Manager	20 Sep 2023	External audit support	Meeting to discuss auditor inventory count of miners, Stout discussions, sales tax, etc. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius)	1.6
Hayes, Taylor	Manager	20 Sep 2023	External Audit Support	Meeting to review FY2023 new depreciation template post-impairment. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.4

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hayes, Taylor	Manager	20 Sep 2023	External Audit Support	Meeting to discuss auditor inventory count of miners, Stout discussions, sales tax, etc. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius)	1.6
Hayes, Taylor	Manager	20 Sep 2023	External Audit Support	Review of updated depreciation journal entries to adjust depreciation in 2023 post-impairment	3.3
Hayes, Taylor	Manager	20 Sep 2023	External Audit Support	Review of Accounting Standards Codification (ASC) 805 valuation draft report	2.3
Riley, Sean	Senior Manager	20 Sep 2023	External Audit Support	Meeting to review FY2023 new depreciation template post-impairment. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.4
Riley, Sean	Senior Manager	20 Sep 2023	External Audit Support	Meeting to discuss auditor inventory count of miners, Stout discussions, sales tax, etc. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius)	1.6
Yoo, Patrick	Senior	20 Sep 2023	External Audit Support	Meeting to review FY2023 new depreciation template post-impairment. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.4
Yoo, Patrick	Senior	20 Sep 2023	External Audit Support	Meeting to discuss auditor inventory count of miners, Stout discussions, sales tax, etc. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius)	1.6
Yoo, Patrick	Senior	20 Sep 2023	External Audit Support	Meeting to discuss Q1/Q2 2023 sales and use tax accrual workbook and updates from P. Pandey (Celsius), J. Fan (Celsius), J. Morgan (Celsius). EY Attendees: A. Steger, P. Yoo, S. Riley, T. Hayes	0.4
Yoo, Patrick	Senior	20 Sep 2023	External Audit Support	Finalize Fiscal Year 2023 depreciation workbook for final updates	1.1
Yoo, Patrick	Senior	20 Sep 2023	External Audit Support	Go through RSM Suralink requests and provide various support items	1.6
Yoo, Patrick	Senior	20 Sep 2023	External Audit Support	Update Q1 2023 fixed asset disposal calc for additional reconciling item	1.2
Yoo, Patrick	Senior	20 Sep 2023	External Audit Support	Update final reports tracker for all 2020-2023 reports delivered to Celsius to date	1.7
Zimmer, Kristin	Manager	20 Sep 2023	External Audit Support	Meeting to discuss auditor inventory count of miners, Stout discussions, sales tax, etc. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust Other Attendees: J. Block (Celsius)	1.6

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Barda, Eli	Partner/Principal	21 Sep 2023	External Audit Support	Meeting to coordinate Haines Watts and EY Israel to discuss items regarding audit support for Celsius. EY Attendees: A. Gray, A. Mhana, A. Shimoni, E. Barda, S. Riley. Other Attendees: A. Seetharaman (Celsius), F. Samasuwo (Haines Watts)	0.4
Chen, Justin	Senior	21 Sep 2023	External audit support	Provide flux Changes Reasonings for 2022 2021 Management Discussion and Analysis (MD&A)	1.3
Chen, Justin	Senior	21 Sep 2023	External audit support	Provide flux Changes Reasonings for 2021 2020 management discussion and analysis Celsius	1.5
Chen, Justin	Senior	21 Sep 2023	External audit support	Retrieve comparable companies for Management Discussion and Analysis (MD&A) template	1.3
Chen, Justin	Senior	21 Sep 2023	External audit support	Categorization of general and administrative accounts within the flux analysis, including the impact of reorganization, net on the administrative fees	0.9
Chen, Justin	Senior	21 Sep 2023	External audit support	Prepare Flux Analysis for Interim Excel file, including updates of new trial balances within Flux Analysis	1.6
Chen, Justin	Senior	21 Sep 2023	External audit support	Prepare Flux analysis and research of reasoning behind fluctuations of financial line items	1.4
Eo, Brian Y	Manager	21 Sep 2023	External Audit Support	Meeting to discuss reorganization items in the interim financial statements EY Attendees: R. Gust, A. Steger, B. Eo, S. Riley	0.4
Eo, Brian Y	Manager	21 Sep 2023	External audit support	Update interim financial statement workbook documentation - Chapter 11	2.7
Eo, Brian Y	Manager	21 Sep 2023	External audit support	Review income statements as of June 30, 2023 and June 30, 2022	1.8
Gray, Amaya L.	Staff	21 Sep 2023	External Audit Support	Meeting to coordinate Haines Watts and EY Israel to discuss items regarding audit support for Celsius. EY Attendees: A. Gray, A. Mhana, A. Shimoni, E. Barda, S. Riley. Other Attendees: A. Seetharaman (Celsius), F. Samasuwo (Haines Watts)	0.4
Gust, Ryan A.	Manager	21 Sep 2023	External Audit Support	Meeting to discuss reorganization items in the interim financial statements EY Attendees: R. Gust, A. Steger, B. Eo, S. Riley	0.4
Gust, Ryan A.	Manager	21 Sep 2023	External Audit Support	Discussion around accounting, financial statements, and considerations moving forward. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust	1.6

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hayes, Taylor	Manager	21 Sep 2023	External Audit Support	Discussion around accounting, financial statements, and considerations moving forward. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust	1.9
Hayes, Taylor	Manager	21 Sep 2023	External Audit Support	Review of Foreman dashboard and related outputs for purposes of hashrate testing	2.1
Hayes, Taylor	Manager	21 Sep 2023	External Audit Support	Review of digital assets hashrate recalculation utilizing electricity	2.9
Lindeman, Ryan P.	Senior	21 Sep 2023	External audit support	Provide audit support for legal expenses 2021	2.9
Lindeman, Ryan P.	Senior	21 Sep 2023	External audit support	Provide audit support for legal expenses 2022	2.4
Mhana, Anas	Manager	21 Sep 2023	External Audit Support	Meeting to coordinate Haines Watts and EY Israel to discuss items regarding audit support for Celsius. EY Attendees: A. Gray, A. Mhana, A. Shimoni, E. Barda, S. Riley. Other Attendees: A. Seetharaman (Celsius), F. Samasuwo (Haines Watts)	0.4
Riley, Sean	Senior Manager	21 Sep 2023	External Audit Support	Meeting to discuss reorganization items in the interim financial statements EY Attendees: R. Gust, A. Steger, B. Eo, S. Riley	0.4
Riley, Sean	Senior Manager	21 Sep 2023	External Audit Support	Meeting to coordinate Haines Watts and EY Israel to discuss items regarding audit support for Celsius. EY Attendees: A. Gray, A. Mhana, A. Shimoni, E. Barda, S. Riley. Other Attendees: A. Seetharaman (Celsius), F. Samasuwo (Haines Watts)	0.4
Riley, Sean	Senior Manager	21 Sep 2023	External Audit Support	Discussion around accounting, financial statements, and considerations moving forward. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust	1.9
Shimoni, Avri	Senior Manager	21 Sep 2023	External Audit Support	Meeting to coordinate Haines Watts and EY Israel to discuss items regarding audit support for Celsius. EY Attendees: A. Gray, A. Mhana, A. Shimoni, E. Barda, S. Riley. Other Attendees: A. Seetharaman (Celsius), F. Samasuwo (Haines Watts)	0.4
Steger, Adam	Senior Manager	21 Sep 2023	External Audit Support	Meeting to discuss reorganization items in the interim financial statements EY Attendees: R. Gust, A. Steger, B. Eo, S. Riley	0.4
Yoo, Patrick	Senior	21 Sep 2023	External Audit Support	Meeting with P. Pandey (Celsius) to discuss her comments about the FY 2023 depreciation workbook. EY Attendees: P. Yoo	0.6

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo, Patrick	Senior	21 Sep 2023	External Audit Support	Discussion around accounting, financial statements, and considerations moving forward. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust	1.9
Yoo, Patrick	Senior	21 Sep 2023	External Audit Support	Update FY2023 depreciation workbook for sales tax accrual updates	1.1
Yoo, Patrick	Senior	21 Sep 2023	External Audit Support	Begin preparation of Stout request concerning Q2 2023 fixed asset listing, post impairment and depreciation (mining equipment)	3.3
Yoo, Patrick	Senior	21 Sep 2023	External Audit Support	Begin preparation of Stout request concerning Q2 2023 fixed asset listing, post impairment and depreciation (land & improvements)	2.1
Zimmer, Kristin	Manager	21 Sep 2023	External Audit Support	Discussion around accounting, financial statements, and considerations moving forward. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust	1.9
Chen, Justin	Senior	22 Sep 2023	External audit support	Provide flux reasonings for Interim management discussion and analysis Celsius	1.3
Chen, Justin	Senior	22 Sep 2023	External audit support	Footing check for 2022 to 2021 Management Discussion and Analysis (MD&A) Word documents	0.4
Chen, Justin	Senior	22 Sep 2023	External audit support	Reconcile 2022 to 2021 Management Discussion and Analysis (MD&A) Flux workbook and table	1.2
Chen, Justin	Senior	22 Sep 2023	External audit support	Reconcile 2021 to 2020 Management Discussion and Analysis (MD&A) Flux workbook and table	0.8
Chen, Justin	Senior	22 Sep 2023	External audit support	Reconcile net income interim Management Discussion and Analysis (MD&A) Flux workbook and table	0.9
Chen, Justin	Senior	22 Sep 2023	External audit support	Footing check for 2021 to 2020 Management Discussion and Analysis (MD&A) word file	0.4
Chen, Justin	Senior	22 Sep 2023	External audit support	Footing check for interim Management Discussion and Analysis (MD&A) Word file	0.4
Chen, Justin	Senior	22 Sep 2023	External audit support	Reconcile 2022 to 2021 Management Discussion and Analysis (MD&A) Flux workbook and table - workpaper and financial statements	0.9
Chen, Justin	Senior	22 Sep 2023	External audit support	Reconcile 2021 to 2020 Management Discussion and Analysis (MD&A) Flux workbook and table - workpaper and financial statements	0.6
Chen, Justin	Senior	22 Sep 2023	External audit support	Interim Management Discussion and Analysis (MD&A) Flux workbook and table, edit signs within the workpaper to tie to financial statements	0.7

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Eo, Brian Y	Manager	22 Sep 2023	External audit support	Update interim financial statement workbook documentation - \$750 million loan payable	2.8
Eo, Brian Y	Manager	22 Sep 2023	External audit support	Update interim financial statement workbook documentation - advance payments	1.8
Eo, Brian Y	Manager	22 Sep 2023	External audit support	Update interim financial statement workbook documentation - cryptocurrency	1.6
Gust, Ryan A.	Manager	22 Sep 2023	External audit support	Various discussions with J. Block (Celsius) surrounding RSM audit requests, financial statements, accounting and tax considerations, etc. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust	1.6
Hayes, Taylor	Manager	22 Sep 2023	External Audit Support	Various discussions with J. Block (Celsius) surrounding RSM audit requests, financial statements, accounting and tax considerations, etc. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust	1.6
Hayes, Taylor	Manager	22 Sep 2023	External Audit Support	Meeting to discuss final questions from P. Pandey (Celsius) concerning FY 2023 depreciation workbook. EY Attendees: P. Yoo, T. Hayes	0.4
Hayes, Taylor	Manager	22 Sep 2023	External Audit Support	Finalize 2023 depreciation adjustments	2.2
Hayes, Taylor	Manager	22 Sep 2023	External Audit Support	Draft responses to external auditor questions	1.9
Riley, Sean	Senior Manager	22 Sep 2023	External Audit Support	Various discussions with J. Block (Celsius) surrounding RSM audit requests, financial statements, accounting and tax considerations, etc. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust	1.6
Yoo, Patrick	Senior	22 Sep 2023	External Audit Support	Various discussions with J. Block (Celsius) surrounding RSM audit requests, financial statements, accounting and tax considerations, etc. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust	1.6
Yoo, Patrick	Senior	22 Sep 2023	External Audit Support	Meeting to discuss final questions from P. Pandey (Celsius) concerning FY 2023 depreciation workbook. EY Attendees: P. Yoo, T. Hayes	0.4
Yoo, Patrick	Senior	22 Sep 2023	External Audit Support	Make final updates to Stout Q2 2023 fixed asset request	2.0
Zimmer, Kristin	Manager	22 Sep 2023	External Audit Support	Various discussions with J. Block surrounding RSM audit requests, financial statements, accounting and tax considerations, etc. EY Attendees: P. Yoo, S. Riley, T. Hayes, K. Zimmer, R. Gust	1.6
Chen, Justin	Senior	25 Sep 2023	External audit support	Adjust Management Discussion and Analysis (MD&A) workbook	1.9

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Chen, Justin	Senior	25 Sep 2023	External audit support	Develop proper signs for other income (expenses) Management Discussion and Analysis (MD&A) workbook	1.2
Eo, Brian Y	Manager	25 Sep 2023	External audit support	Update excel workbook documentation based on auditors comment	3.3
Hayes, Taylor	Manager	25 Sep 2023	External Audit Support	Meeting to discuss status of FY2023 files and TB, GL. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.5
Hayes, Taylor	Manager	25 Sep 2023	External Audit Support	Meeting to discuss what 2023 files were uploaded by client to date and gameplan to provide to RSM EY Attendees: P. Yoo, T. Hayes	0.4
Hayes, Taylor	Manager	25 Sep 2023	External Audit Support	Draft responses to auditor questions regarding weighted average cost of capital used in long lived impairment discounted cash flows	2.2
Hayes, Taylor	Manager	25 Sep 2023	External Audit Support	Respond to auditor questions regarding fixed assets and digital assets	1.8
MacIntosh, Paul	Partner/Principal	25 Sep 2023	External Audit Support	Executive review of Frontier mining support necessary for external audit.	0.3
MacIntosh, Paul	Partner/Principal	25 Sep 2023	External Audit Support	Executive review of fixed asset support necessary for external audit.	0.7
MacIntosh, Paul	Partner/Principal	25 Sep 2023	External Audit Support	Executive review of support for Stout valuation.	0.3
MacIntosh, Paul	Partner/Principal	25 Sep 2023	External Audit Support	Executive review of legal expense support necessary for external audit.	0.3
Riley, Sean	Senior Manager	25 Sep 2023	External Audit Support	Meeting to discuss status of FY2023 files and trial balance (TB), General Ledger (GL). EY Attendees: P. Yoo, S. Riley, T. Hayes	0.5
Riley, Sean	Senior Manager	25 Sep 2023	External Audit Support	Secondary review of cash and other receivable confirmations.	0.4
Riley, Sean	Senior Manager	25 Sep 2023	External Audit Support	Secondary review of Frontier mining support necessary for external audit.	0.8
Riley, Sean	Senior Manager	25 Sep 2023	External Audit Support	Secondary review of fixed asset support necessary for external audit.	1.3
Riley, Sean	Senior Manager	25 Sep 2023	External Audit Support	Secondary review of support for Stout valuation.	1.4
Riley, Sean	Senior Manager	25 Sep 2023	External Audit Support	Secondary review of legal expense support necessary for external audit.	1.1
Yoo, Patrick	Senior	25 Sep 2023	External Audit Support	Meeting to discuss status of FY2023 files and TB, GL. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.5

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo, Patrick	Senior	25 Sep 2023	External Audit Support	Meeting to discuss what 2023 files were uploaded by client to date and gameplan to provide to RSM EY Attendees: P. Yoo, T. Hayes	0.4
Yoo, Patrick	Senior	25 Sep 2023	External Audit Support	Review all client-provided Q1 and Q2 2023 files to date, check against latest financials and send to RSM	2.9
Yoo, Patrick	Senior	25 Sep 2023	External Audit Support	Prepare 2023 coupon sales workbook	1.9
Yoo, Patrick	Senior	25 Sep 2023	External Audit Support	Prepare Stout email request concerning building and cables by location	0.4
Yoo, Patrick	Senior	25 Sep 2023	External Audit Support	Update a few financial statement footnotes based off senior manager review - advanced payments, fixed assets, other receivables	1.0
Yoo, Patrick	Senior	25 Sep 2023	External Audit Support	Prepare 2022 additional RSM prepaid selection support and send to RSM	1.9
Yoo, Patrick	Senior	25 Sep 2023	External Audit Support	Prepare Q3 2022 fixed asset detail by vendor as requested by RSM	0.9
Yoo, Patrick	Senior	25 Sep 2023	External Audit Support	Review 2023 savings and money market statements and visually tie out FY23 interest income	1.1
Chen, Justin	Senior	26 Sep 2023	External audit support	Update interim financial statement workbook per new trial balance received on 9/25	3.9
Chen, Justin	Senior	26 Sep 2023	External audit support	Tie percentage differences from financial statement Word document to flux workbook and financial statement workbook	1.5
Chen, Justin	Senior	26 Sep 2023	External audit support	Update footnote 7 property and equipment with proper figures as seen in the supporting workbooks	1.1
Eo, Brian Y	Manager	26 Sep 2023	External audit support	Review year-end financial statements excel	3.1
Gust, Ryan A.	Manager	26 Sep 2023	External Audit Support	Meeting to discuss RSM audit status and gameplan for FY2020, 2021, 2022, and 2023. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.8
Hayes, Taylor	Manager	26 Sep 2023	External Audit Support	Meeting to discuss gameplan/strategy for preparation of 2021 fixed assets EY Attendees: P. Yoo, T. Hayes	0.6
Hayes, Taylor	Manager	26 Sep 2023	External Audit Support	Meeting to discuss hashrate reconciliation workpaper gameplan with Celsius. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.3
Hayes, Taylor	Manager	26 Sep 2023	External Audit Support	Meeting to discuss income tax provision-related General Ledger (GL) accounts in FY 2023. EY Attendees: A. Steger, P. Yoo, T. Hayes	0.2
Hayes, Taylor	Manager	26 Sep 2023	External Audit Support	Meeting with RSM to discuss questions related to prepayment selections. EY Attendees: P. Yoo, T. Hayes	0.3

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hayes, Taylor	Manager	26 Sep 2023	External Audit Support	Meeting to discuss RSM audit status and gameplan for FY2020, 2021, 2022, and 2023. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.8
Hayes, Taylor	Manager	26 Sep 2023	External Audit Support	Updates to other receivable confirmations requested by auditors	1.1
Hayes, Taylor	Manager	26 Sep 2023	External Audit Support	Documentation of fixed asset disposals	2.2
Hayes, Taylor	Manager	26 Sep 2023	External Audit Support	Final review of revenue recalculation using hashrate reconciliation	2.5
Riley, Sean	Senior Manager	26 Sep 2023	External Audit Support	Meeting to discuss hashrate reconciliation workpaper gameplan with Celsius. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.3
Riley, Sean	Senior Manager	26 Sep 2023	External Audit Support	Meeting to discuss RSM audit status and gameplan for FY2020, 2021, 2022, and 2023. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.8
Steger, Adam	Senior Manager	26 Sep 2023	External Audit Support	Meeting to discuss income tax provision-related General Ledger (GL) accounts in FY 2023. EY Attendees: A. Steger, P. Yoo, T. Hayes	0.2
Yoo, Patrick	Senior	26 Sep 2023	External Audit Support	Meeting to discuss gameplan/strategy for preparation of 2021 fixed assets EY Attendees: P. Yoo, T. Hayes	0.6
Yoo, Patrick	Senior	26 Sep 2023	External Audit Support	Meeting to discuss hashrate reconciliation workpaper gameplan with Celsius. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.3
Yoo, Patrick	Senior	26 Sep 2023	External Audit Support	Meeting to discuss income tax provision-related General Ledger (GL) accounts in FY 2023. EY Attendees: A. Steger, P. Yoo, T. Hayes	0.2
Yoo, Patrick	Senior	26 Sep 2023	External Audit Support	Meeting with RSM to discuss questions related to prepayment selections. EY Attendees: P. Yoo, T. Hayes	0.3
Yoo, Patrick	Senior	26 Sep 2023	External Audit Support	Meeting to discuss RSM audit status and gameplan for FY2020, 2021, 2022, and 2023. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.8
Yoo, Patrick	Senior	26 Sep 2023	External Audit Support	Begin preparation of workpaper concerning Frontier Mining costs to potentially reclass	1.2
Yoo, Patrick	Senior	26 Sep 2023	External Audit Support	Prepare FYE22 other receivable confirmations	1.0
Yoo, Patrick	Senior	26 Sep 2023	External Audit Support	Extract FY22 Core Scientific excel invoices as requested by RSM	0.6
Yoo, Patrick	Senior	26 Sep 2023	External Audit Support	Keep maintenance of open items list (go through received open items and send out updated open items to Celsius for assistance with RSM requests)	3.1

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo, Patrick	Senior	26 Sep 2023	External Audit Support	Prepare Q1 2022 fixed asset detail by vendor as requested by RSM	0.9
Chen, Justin	Senior	27 Sep 2023	External audit support	Update financial statement line item name changes made in year end financial statement workbook to interim financial statement workbook	3.1
Chen, Justin	Senior	27 Sep 2023	External audit support	Update year end workbook, statement of cash flow supporting tabs financial statement line items to be consistent with the statement of cash flow line items as presented in the word financial statement	1.3
Chen, Justin	Senior	27 Sep 2023	External audit support	Footing check, reconcile financial statement workbook with financial statement word document in year end	2.4
Eo, Brian Y	Manager	27 Sep 2023	External audit support	Update year-end financial statements excel	2.7
Eo, Brian Y	Manager	27 Sep 2023	External audit support	Review statement of cash flow financial statement line items	3.4
Gust, Ryan A.	Manager	27 Sep 2023	External audit support	Prepare payroll sample support for RSM	1.6
Hayes, Taylor	Manager	27 Sep 2023	External Audit Support	Meeting with RSM to discuss follow-up questions pertaining to prepaid expenses and prepaid hosting services. EY Attendees: P. Yoo, T. Hayes	0.5
Hayes, Taylor	Manager	27 Sep 2023	External Audit Support	Meeting to discuss key audit questions and strategize gameplan on responses and action items moving forward EY Attendees: P. Yoo, S. Riley, T. Hayes	0.8
Hayes, Taylor	Manager	27 Sep 2023	External Audit Support	Meeting with RSM to discuss other receivables workpaper and confirmations, as well as other various audit-related topics. EY Attendees: P. Yoo, T. Hayes	0.2
Hayes, Taylor	Manager	27 Sep 2023	External Audit Support	Respond to auditor questions regarding valuation of investments in 2021	2.1
Hayes, Taylor	Manager	27 Sep 2023	External Audit Support	Respond to auditor questions on fixed asset impairment	1.9
Hayes, Taylor	Manager	27 Sep 2023	External Audit Support	Collecting support to share with auditors for fixed asset testing	2.2
Lindeman, Ryan P.	Senior	27 Sep 2023	External audit support	Continue to provide audit support for legal expenses 2022	1.8
Riley, Sean	Senior Manager	27 Sep 2023	External Audit Support	Meeting to discuss key audit questions and strategize gameplan on responses and action items moving forward EY Attendees: P. Yoo, S. Riley, T. Hayes	0.8
Yoo, Patrick	Senior	27 Sep 2023	External Audit Support	Meeting with RSM to discuss follow-up questions pertaining to prepaid expenses and prepaid hosting services. EY Attendees: P. Yoo, T. Hayes	0.5

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo, Patrick	Senior	27 Sep 2023	External Audit Support	Meeting to discuss key audit questions and strategize gameplan on responses and action items moving forward EY Attendees: P. Yoo, S. Riley, T. Hayes	0.8
Yoo, Patrick	Senior	27 Sep 2023	External Audit Support	Meeting with RSM to discuss other receivables workpaper and confirmations, as well as other various audit-related topics. EY Attendees: P. Yoo, T. Hayes	0.2
Yoo, Patrick	Senior	27 Sep 2023	External Audit Support	Prepare Frontier Mining reclassification entries, address questions from client, and ultimately check that amount booked to GL was in line with expectation	3.4
Yoo, Patrick	Senior	27 Sep 2023	External Audit Support	Prepare other receivable confirmations and coordinate between RSM and client	1.2
Yoo, Patrick	Senior	27 Sep 2023	External Audit Support	Review FY 2022 and FY 2021 legal expense selection support pulled down by another EY team member to ensure accuracy and add to open items list	1.9
Yoo, Patrick	Senior	27 Sep 2023	External Audit Support	Address RSM comments pertaining to other receivables workpaper	0.3
Yoo, Patrick	Senior	27 Sep 2023	External Audit Support	Address RSM comments pertaining to operating expense testing selections	0.4
Yoo, Patrick	Senior	27 Sep 2023	External Audit Support	Address RSM comments pertaining to prepaid hosting selections	0.3
Chen, Justin	Senior	28 Sep 2023	External audit support	Reconciliation of interim financial statement workbook to financial statement word document	2.2
Chen, Justin	Senior	28 Sep 2023	External audit support	Footing of interim financial statement workbook to financial statement word document	1.7
Chen, Justin	Senior	28 Sep 2023	External audit support	Service of sample selections made for core scientific invoice	2.8
Chen, Justin	Senior	28 Sep 2023	External audit support	Adjust statement of operations and balance sheet in word document	0.9
Chen, Justin	Senior	28 Sep 2023	External audit support	Develop net income tab within financial statement workbook	1.2
Eo, Brian Y	Manager	28 Sep 2023	External audit support	Review interim financial statement excel - liquidity and going concern	0.6
Eo, Brian Y	Manager	28 Sep 2023	External audit support	Review interim financial statement excel - Chapter 11	0.4
Eo, Brian Y	Manager	28 Sep 2023	External audit support	Review interim financial statement excel - Cryptocurrency	0.7
Eo, Brian Y	Manager	28 Sep 2023	External audit support	Review interim financial statement excel - Equipment	0.8
Eo, Brian Y	Manager	28 Sep 2023	External audit support	Review interim financial statement excel - Deposit on miners	0.3

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Eo, Brian Y	Manager	28 Sep 2023	External audit support	Continue to review interim financial statement excel - Deposit on miners	0.4
Eo, Brian Y	Manager	28 Sep 2023	External audit support	Review interim financial statement excel - Derivatives	0.2
Eo, Brian Y	Manager	28 Sep 2023	External audit support	Review interim financial statement excel - fair value measurement	0.1
Eo, Brian Y	Manager	28 Sep 2023	External audit support	Review interim financial statement excel - related party	0.7
Eo, Brian Y	Manager	28 Sep 2023	External audit support	Review interim financial statement excel - commitments and contingencies	1.2
Eo, Brian Y	Manager	28 Sep 2023	External audit support	Review interim financial statement excel - sub events	0.3
Gust, Ryan A.	Manager	28 Sep 2023	External Audit Support	Meeting with RSM to discuss audit status and gameplan going forward. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.6
Gust, Ryan A.	Manager	28 Sep 2023	External audit support	Continue prepare payroll sample support for RSM	0.3
Hayes, Taylor	Manager	28 Sep 2023	External Audit Support	Meeting with RSM to discuss audit status and gameplan going forward. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.6
Hayes, Taylor	Manager	28 Sep 2023	External Audit Support	Meeting to discuss prepaid hosting with auditors. EY Attendees: T. Hayes. Other Attendees: L. Bass (RSM), N. Iqba (RSM)	1.9
Hayes, Taylor	Manager	28 Sep 2023	External Audit Support	Walkthrough of Fireblocks process	1.8
Hayes, Taylor	Manager	28 Sep 2023	External Audit Support	Prepare for miner monitoring of hashrate, which included design of monitoring process for auditor to use	2.4
Hayes, Taylor	Manager	28 Sep 2023	External Audit Support	Coordination of third parties that will be involved in miner monitoring process	1.3
Riley, Sean	Senior Manager	28 Sep 2023	External Audit Support	Meeting with RSM to discuss audit status and gameplan going forward. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.6
Yoo, Patrick	Senior	28 Sep 2023	External Audit Support	Meeting with RSM to discuss audit status and gameplan going forward. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.6
Yoo, Patrick	Senior	28 Sep 2023	External Audit Support	Extract supporting files pertaining to RSM FY21 fixed asset selections	2.7
Yoo, Patrick	Senior	28 Sep 2023	External Audit Support	Review files provided by P. Pandey (Celsius) for RSM open items, and update/send out newest open items list	1.2
Chen, Justin	Senior	29 Sep 2023	External audit support	Prepare financial statement line item within interim statement of cash flow	2.4

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Chen, Justin	Senior	29 Sep 2023	External audit support	Update table of contents, footing, and note references in interim financial statement as a check of tying to interim financial statement workbook	2.4
Chen, Justin	Senior	29 Sep 2023	External audit support	Numbering of financial statement within Word document	0.9
Eo, Brian Y	Manager	29 Sep 2023	External audit support	Review interim financial statement excel - income taxes	0.2
Eo, Brian Y	Manager	29 Sep 2023	External audit support	Update statement of cash flow financial statement line items	1.6
Gust, Ryan A.	Manager	29 Sep 2023	External audit support	Prepare support for transfer pricing questions	1.3
Hayes, Taylor	Manager	29 Sep 2023	External Audit Support	Tie-out of related party confirmations	0.7
Hayes, Taylor	Manager	29 Sep 2023	External Audit Support	Review of support to be provided for fixed asset transfers	1.8
Hayes, Taylor	Manager	29 Sep 2023	External Audit Support	Review of auditor comments on key accounting memos	1.6
Lindeman, Ryan P.	Senior	29 Sep 2023	External audit support	Continue to provide audit support for legal expenses 2022	1.9
Yoo, Patrick	Senior	29 Sep 2023	External Audit Support	Prepare FY2023 fixed asset transfer support workbook (invoices)	2.1
Yoo, Patrick	Senior	29 Sep 2023	External Audit Support	Prepare FY2023 fixed asset transfer support workbook (bill of ladings)	1.9
Yoo, Patrick	Senior	29 Sep 2023	External Audit Support	Prepare FY2020-FY2022 related party confirmations and send to Jenny	0.8
Yoo, Patrick	Senior	29 Sep 2023	External Audit Support	Respond to RSM follow-up about operating expenses	0.2
Yoo, Patrick	Senior	29 Sep 2023	External Audit Support	Update open items list for items required from Celsius	0.5
Yoo, Patrick	Senior	02 Oct 2023	External Audit Support	Meeting to discuss Q1 2023 advanced payment transfer support, and other open items from the weekend. EY Attendees: P. Yoo, T. Hayes	0.4
Hayes, Taylor	Manager	02 Oct 2023	External Audit Support	Meeting to discuss Q1 2023 advanced payment transfer support, and other open items from the weekend. EY Attendees: P. Yoo, T. Hayes	0.4
Yoo, Patrick	Senior	02 Oct 2023	External Audit Support	Meeting with P. Pandey (Celsius) to discuss questions pertaining to Q1 2023 advanced payment transfer support. EY Attendees: P. Yoo, T. Hayes	0.5
Hayes, Taylor	Manager	02 Oct 2023	External Audit Support	Meeting with P. Pandey (Celsius) to discuss questions pertaining to Q1 2023 advanced payment transfer support. EY Attendees: P. Yoo, T. Hayes	0.5
Riley, Sean	Senior Manager	02 Oct 2023	External Audit Support	Secondary review of updated income tax workpapers in conjunction with related party workbook.	1.9
Riley, Sean	Senior Manager	02 Oct 2023	External Audit Support	Secondary review of related party support workpaper.	2.3

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Riley, Sean	Senior Manager	02 Oct 2023	External Audit Support	Secondary review of 2022 advanced payments workbook.	1.7
Eo, Brian Y	Manager	02 Oct 2023	External audit support	Update interim financial workbook to reflect the latest trial balance	3.7
Chen, Justin	Senior	02 Oct 2023	External audit support	Service Fixed Asset sample selection request	2.3
Yoo, Patrick	Senior	02 Oct 2023	External Audit Support	Finalize preparation of FY2023 advanced payment transfer workbook and support	2.1
Yoo, Patrick	Senior	02 Oct 2023	External Audit Support	Provide RSM support pertaining to FY 2021 fixed asset additions	1.9
Yoo, Patrick	Senior	02 Oct 2023	External Audit Support	Provide RSM support pertaining to Q1 & Q3 2022 fixed asset additions	1.4
Yoo, Patrick	Senior	02 Oct 2023	External Audit Support	Assist with review of RSM related party confirmations and coordinate signatures	1.1
Yoo, Patrick	Senior	02 Oct 2023	External Audit Support	Provide RSM support pertaining to operating expense follow ups	0.6
Yoo, Patrick	Senior	02 Oct 2023	External Audit Support	Prepare preliminary FY 2023 materiality workpaper to use as a scope for FY 2023 analytics	0.8
Yoo, Patrick	Senior	02 Oct 2023	External Audit Support	Begin preparation of FY 2023 analytics requested by RSM	1.2
Gust, Ryan A.	Manager	02 Oct 2023	External audit support	Review income tax workpapers to update related party workbook	2.2
Hayes, Taylor	Manager	02 Oct 2023	External Audit Support	Review of income tax workbooks	2.2
Hayes, Taylor	Manager	02 Oct 2023	External Audit Support	Review of interim 2023 cash flow workbook as of 6/30/23	2.7
Hayes, Taylor	Manager	02 Oct 2023	External Audit Support	Respond to RSM external audit questions on digital assets	2.2
Riley, Sean	Senior Manager	03 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and progress. In addition, discussed questions and selections. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.4
Yoo, Patrick	Senior	03 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and progress. In addition, discussed questions and selections. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.4
Gust, Ryan A.	Manager	03 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and progress. In addition, discussed questions and selections. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.4
Hayes, Taylor	Manager	03 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and progress. In addition, discussed questions and selections. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.4

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Riley, Sean	Senior Manager	03 Oct 2023	External Audit Support	Secondary review of 2021 and 2022 fixed asset support required for external audit.	1.4
Riley, Sean	Senior Manager	03 Oct 2023	External Audit Support	Secondary review of fiscal year 2023 flux analytics.	2.1
Riley, Sean	Senior Manager	03 Oct 2023	External Audit Support	Secondary review Q4 2022 to Q2 2023 non mining equipment roll forward.	0.9
Yoo, Patrick	Senior	03 Oct 2023	External Audit Support	Provide RSM support pertaining to due from related parties follow-up question	0.9
Yoo, Patrick	Senior	03 Oct 2023	External Audit Support	Finish first round of FY 2023 analytics requested by RSM	2.7
Yoo, Patrick	Senior	03 Oct 2023	External Audit Support	Provide J. Fan (Celsius) and P. Pandey (Celsius) updated tax entries to book and subsequently send over updated general ledger/trial balances files to both EY and RSM teams	0.9
Yoo, Patrick	Senior	03 Oct 2023	External Audit Support	Prepare Q4 2022 to Q2 2023 non mining equipment rollforward	2.1
Yoo, Patrick	Senior	03 Oct 2023	External Audit Support	Prepare updates to impairment memo after RSM follow-ups	0.4
Yoo, Patrick	Senior	03 Oct 2023	External Audit Support	Assist with review of RSM legal confirmations and coordinate signatures	0.2
Hayes, Taylor	Manager	03 Oct 2023	External Audit Support	Review of legal letters received from external counsel for external audit procedures	1.6
Hayes, Taylor	Manager	03 Oct 2023	External Audit Support	Review of additional tax entries	1.9
Hayes, Taylor	Manager	03 Oct 2023	External Audit Support	Respond to RSM questions on long-lived asset impairment	2.8
Hayes, Taylor	Manager	03 Oct 2023	External Audit Support	Respond to RSM questions on Foreman dashboard and usage of devices to test hashrate	0.9
Yoo, Patrick	Senior	04 Oct 2023	External Audit Support	Meeting with RSM to discuss FY21 fixed asset questions. EY Attendees: P. Yoo, T. Hayes	0.2
Hayes, Taylor	Manager	04 Oct 2023	External Audit Support	Meeting with RSM to discuss FY21 fixed asset questions. EY Attendees: P. Yoo, T. Hayes	0.2
Riley, Sean	Senior Manager	04 Oct 2023	External Audit Support	Continue with secondary review of related party support workpaper.	2.3
Riley, Sean	Senior Manager	04 Oct 2023	External Audit Support	Secondary review of journal entry support for external audit.	1.8
Eo, Brian Y	Manager	04 Oct 2023	External audit support	Update interim financial workbook with latest trial balance	2.9
Eo, Brian Y	Manager	04 Oct 2023	External audit support	Update year-end financial workbook with latest trial balance	1.8

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Chen, Justin	Senior	04 Oct 2023	External audit support	Service Journal Entry sample selection request	2.3
Yoo, Patrick	Senior	04 Oct 2023	External Audit Support	Assist with retrieval of RSM requests pertaining to payroll processes & subsequently provide to RSM	0.8
Yoo, Patrick	Senior	04 Oct 2023	External Audit Support	Begin retrieval of RSM requests pertaining to 2022 journal entry selections	2.7
Yoo, Patrick	Senior	04 Oct 2023	External Audit Support	Coordinate final round of tax entries and subsequently provide updated general ledger/trial balance files to both EY and RSM teams	0.9
Yoo, Patrick	Senior	04 Oct 2023	External Audit Support	Provide RSM support pertaining to FY 2021 fixed asset additions follow ups	0.8
Yoo, Patrick	Senior	04 Oct 2023	External Audit Support	Review FY 2021 journal entry testing support to be provided to RSM to see if any updates need to be made (esp. the FY 2021 revenue one)	0.9
Yoo, Patrick	Senior	04 Oct 2023	External Audit Support	Review FY 2020 - FY 2022 RSM Suralinks and see if any updates or further support is needed. Upload support as needed	1.2
Gust, Ryan A.	Manager	04 Oct 2023	External audit support	Prepare audit sample support for journal entry testing	2.7
Gust, Ryan A.	Manager	04 Oct 2023	External audit support	Prepare related party support workpaper	3.2
Gust, Ryan A.	Manager	04 Oct 2023	External audit support	Review tax provision workpaper for related party support	1.9
Hayes, Taylor	Manager	04 Oct 2023	External Audit Support	Update long-lived asset impairment memo based on RSM's questions and feedback	2.7
Hayes, Taylor	Manager	04 Oct 2023	External Audit Support	Review cybersecurity inquiries	1.8
Hayes, Taylor	Manager	04 Oct 2023	External Audit Support	Review sales and use tax calculation	1.4
Hayes, Taylor	Manager	04 Oct 2023	External Audit Support	Review RSM valuation questions and related backsolved analysis	1.9
Yoo, Patrick	Senior	05 Oct 2023	External Audit Support	Meeting to discuss 2021 fixed asset questions from RSM as well as discuss sales tax workbook for Q4 2022. EY Attendees: P. Yoo, T. Hayes	0.4
Hayes, Taylor	Manager	05 Oct 2023	External Audit Support	Meeting to discuss 2021 fixed asset questions from RSM as well as discuss sales tax workbook for Q4 2022. EY Attendees: P. Yoo, T. Hayes	0.4
Riley, Sean	Senior Manager	05 Oct 2023	External Audit Support	Meeting with RSM audit team to discuss status update and any questions EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.5
Yoo, Patrick	Senior	05 Oct 2023	External Audit Support	Meeting with RSM audit team to discuss status update and any questions EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.5

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gust, Ryan A.	Manager	05 Oct 2023	External Audit Support	Meeting with RSM audit team to discuss status update and any questions EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.5
Hayes, Taylor	Manager	05 Oct 2023	External Audit Support	Meeting with RSM audit team to discuss status update and any questions EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.5
Riley, Sean	Senior Manager	05 Oct 2023	External Audit Support	Secondary review of Celsius Holdings related party workbook.	1.7
Eo, Brian Y	Manager	05 Oct 2023	External audit support	Review year-end financial workbook	2.1
Eo, Brian Y	Manager	05 Oct 2023	External audit support	Review interim financial workbook	2.3
Yoo, Patrick	Senior	05 Oct 2023	External Audit Support	Assist with retrieval of RSM requests pertaining to related party confirmations	0.6
Yoo, Patrick	Senior	05 Oct 2023	External Audit Support	Prepare Q4 2022 sales tax accrual workpaper based off tax team files to provide to RSM	1.6
Yoo, Patrick	Senior	05 Oct 2023	External Audit Support	Retrieve invoices pertaining to 2022 journal entry selection for storage expense	1.2
Yoo, Patrick	Senior	05 Oct 2023	External Audit Support	Finish retrieval of RSM requests pertaining to 2022 journal entry selections	0.7
Yoo, Patrick	Senior	05 Oct 2023	External Audit Support	Update FY 2023 analytics with latest trial balance amounts	0.7
Yoo, Patrick	Senior	05 Oct 2023	External Audit Support	Begin preparation of 2nd round of FY 2023 analytics requested by RSM	2.4
Yoo, Patrick	Senior	05 Oct 2023	External Audit Support	Begin providing FY 2023 RSM Suralink requests	0.6
Gust, Ryan A.	Manager	05 Oct 2023	External audit support	Prepare the related party workpaper for Celsius US Holdings	3.0
Hayes, Taylor	Manager	05 Oct 2023	External Audit Support	Review weighted average cost of capital calculation	2.1
Hayes, Taylor	Manager	05 Oct 2023	External Audit Support	Respond to RSM questions on fixed asset disposals during 2022 and 2023	1.9
Hayes, Taylor	Manager	05 Oct 2023	External Audit Support	Review prepaid hosting expense questions from RSM	1.3
Hayes, Taylor	Manager	05 Oct 2023	External Audit Support	Respond to prepaid hosting questions from RSM	1.5
Yoo, Patrick	Senior	06 Oct 2023	External Audit Support	Meeting with RSM to discuss Fiscal Year (FY) 2021 cost of goods sold (cogs), journal entry, and digital assets workbook. EY Attendees: P. Yoo, T. Hayes, R. Gust	0.6
Gust, Ryan A.	Manager	06 Oct 2023	External Audit Support	Meeting with RSM to discuss Fiscal Year (FY) 2021 cost of goods sold (cogs), journal entry, and digital assets workbook. EY Attendees: P. Yoo, T. Hayes, R. Gust	0.6

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hayes, Taylor	Manager	06 Oct 2023	External Audit Support	Meeting with RSM to discuss Fiscal Year (FY) 2021 cost of goods sold (cogs), journal entry, and digital assets workbook. EY Attendees: P. Yoo, T. Hayes, R. Gust	0.6
Chen, Justin	Senior	06 Oct 2023	External audit support	Tie out valuation income statement for interim	1.1
Chen, Justin	Senior	06 Oct 2023	External audit support	Tie out valuation income statement for 2022 year-end	1.3
Chen, Justin	Senior	06 Oct 2023	External audit support	Tie out valuation income statement for 2021 year-end	1.2
Yoo, Patrick	Senior	06 Oct 2023	External Audit Support	Finish preparation of 2nd round of FY 2023 analytics requested by RSM	2.9
Yoo, Patrick	Senior	06 Oct 2023	External Audit Support	Continue providing FY 2023 RSM Suralink requests (bank statements, reconciliations, etc)	0.6
Yoo, Patrick	Senior	06 Oct 2023	External Audit Support	Go through fiscal year (FY) 2021 costs of goods sold (COGS) follow ups from RSM, retrieve and update support	3.7
Yoo, Patrick	Senior	06 Oct 2023	External Audit Support	Go through fiscal year (FY) 2022 costs of goods sold (COGS) follow ups from RSM, retrieve and update support	0.4
Yoo, Patrick	Senior	06 Oct 2023	External Audit Support	Begin preparation of fiscal year (FY) 2023 RSM "quarterly inquiries" file	0.8
Gust, Ryan A.	Manager	06 Oct 2023	External audit support	Prepare payroll audit sample selection support	2.6
Gust, Ryan A.	Manager	06 Oct 2023	External audit support	Prepare Cost of Goods Sold audit sample selection support	1.9
Hayes, Taylor	Manager	06 Oct 2023	External Audit Support	Review Frontier invoices	2.1
Hayes, Taylor	Manager	06 Oct 2023	External Audit Support	Review Generally Accepted Accounting Principles financial statement checklist	2.9
Hayes, Taylor	Manager	06 Oct 2023	External Audit Support	Update financials based on updated to financial statement checklist	2.4
Yoo, Patrick	Senior	09 Oct 2023	External Audit Support	Meeting to review 2023 analytics prepared for RSM as well as updates on 2021 costs of goods sold (COGS) and JE testing follow-up questions. EY Attendees: P. Yoo, T. Hayes	0.9
Hayes, Taylor	Manager	09 Oct 2023	External Audit Support	Meeting to review 2023 analytics prepared for RSM as well as updates on 2021 costs of goods sold (COGS) and JE testing follow-up questions. EY Attendees: P. Yoo, T. Hayes	0.9
Yoo, Patrick	Senior	09 Oct 2023	External Audit Support	Meeting with J. Fan (Celsius) to discuss fiscal year (FY) 2021 costs of goods sold (COGS) follow-up questions from RSM. EY Attendees: P. Yoo	0.3

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo, Patrick	Senior	09 Oct 2023	External Audit Support	Address RSM follow-up inquiries pertaining to invoices for journal entry selections for 2022	1.2
Yoo, Patrick	Senior	09 Oct 2023	External Audit Support	Address manager review comments within FY 2023 analytics	2.3
Yoo, Patrick	Senior	09 Oct 2023	External Audit Support	Address RSM follow-up inquiries pertaining to invoices for journal entry selections for 2021	2.5
Yoo, Patrick	Senior	09 Oct 2023	External Audit Support	Address RSM follow-up inquiries pertaining to 2021 cost of revenue by going through all Core invoices	3.8
Gust, Ryan A.	Manager	09 Oct 2023	External audit support	Prepare sample selection support for Journal entry testing	0.3
Hayes, Taylor	Manager	09 Oct 2023	External Audit Support	Review cost of goods sold analysis	2.4
Hayes, Taylor	Manager	09 Oct 2023	External Audit Support	Review draft journal entries resulting from cost of goods sold analysis	0.9
Hayes, Taylor	Manager	09 Oct 2023	External Audit Support	Review of management discussions and analysis for 2022	2.7
Hayes, Taylor	Manager	09 Oct 2023	External Audit Support	Review of management discussions and analysis for 6/30/23	1.1
Yoo, Patrick	Senior	10 Oct 2023	External Audit Support	Meeting with RSM and P. Pandey (Celsius) to do a live walkthrough of Netsuite. EY Attendees: P. Yoo, R. Gust	0.3
Gust, Ryan A.	Manager	10 Oct 2023	External Audit Support	Meeting with RSM and P. Pandey (Celsius) to do a live walkthrough of Netsuite. EY Attendees: P. Yoo, R. Gust	0.3
Riley, Sean	Senior Manager	10 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and any questions/follow-ups. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.5
Yoo, Patrick	Senior	10 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and any questions/follow-ups. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.5
Gust, Ryan A.	Manager	10 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and any questions/follow-ups. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.5
Hayes, Taylor	Manager	10 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and any questions/follow-ups. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.5
Yoo, Patrick	Senior	10 Oct 2023	External Audit Support	Meeting with J. Fan (Celsius) to discuss RSM follow-ups pertaining to Core. EY Attendees: P. Yoo, T. Hayes	0.5
Hayes, Taylor	Manager	10 Oct 2023	External Audit Support	Meeting with Jenny to discuss RSM follow-ups pertaining to Core. EY Attendees: P. Yoo, T. Hayes	0.5
Yoo, Patrick	Senior	10 Oct 2023	External Audit Support	Meeting with RSM to discuss FY22 advanced payment follow-up inquiries. EY Attendees: P. Yoo, T. Hayes	0.5

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hayes, Taylor	Manager	10 Oct 2023	External Audit Support	Meeting with RSM to discuss FY22 advanced payment follow-up inquiries. EY Attendees: P. Yoo, T. Hayes	0.5
Yoo, Patrick	Senior	10 Oct 2023	External Audit Support	Finalized fiscal year (FY) 2023 analytics and sent over to Celsius and RSM	1.2
Yoo, Patrick	Senior	10 Oct 2023	External Audit Support	Address additional fiscal year (FY) 2021 journal entry testing RSM follow-ups	0.9
Yoo, Patrick	Senior	10 Oct 2023	External Audit Support	Begin preparation advanced payment transfers to fixed asset workpaper	3.9
Yoo, Patrick	Senior	10 Oct 2023	External Audit Support	Finish addressing fiscal year (FY) 2021 cost of revenue RSM follow ups	1.1
Gust, Ryan A.	Manager	10 Oct 2023	External audit support	Prepare payroll audit sample selection support	2.6
Adams, Paul	Staff	10 Oct 2023	External audit support	Retrieve sample invoices for audit support	0.4
Hayes, Taylor	Manager	10 Oct 2023	External Audit Support	Review Core Scientific invoices and expenses incurred	2.1
Hayes, Taylor	Manager	10 Oct 2023	External Audit Support	Review and respond to RSM revenue questions	2.9
Hayes, Taylor	Manager	10 Oct 2023	External Audit Support	Respond to RSM questions on fixed asset rollforward	1.4
Yoo, Patrick	Senior	11 Oct 2023	External Audit Support	Meeting to discuss progress of advanced payment rollforward/proof EY Attendees: P. Yoo, T. Hayes	0.7
Hayes, Taylor	Manager	11 Oct 2023	External Audit Support	Meeting with Taylor to discuss progress of advanced payment rollforward/proof EY Attendees: P. Yoo, T. Hayes	0.7
Yoo, Patrick	Senior	11 Oct 2023	External Audit Support	Meeting with J. Fan (Celsius) and P. Pandey (Celsius) to discuss advance payment proof and questions on certain areas, including best way to efficiently produce results. EY Attendees: P. Yoo, T. Hayes	0.8
Hayes, Taylor	Manager	11 Oct 2023	External Audit Support	Meeting with J. Fan (Celsius) and P. Pandey (Celsius) to discuss advance payment proof and questions on certain areas, including best way to efficiently produce results. EY Attendees: P. Yoo, T. Hayes	0.8
Yoo, Patrick	Senior	11 Oct 2023	External Audit Support	Meeting with RSM to discuss follow-up questions pertaining to fiscal year (FY) 22 prepaid hosting expenses after their manager-level review. EY Attendees: P. Yoo, T. Hayes	0.5
Hayes, Taylor	Manager	11 Oct 2023	External Audit Support	Meeting with RSM to discuss follow-up questions pertaining to fiscal year (FY) 22 prepaid hosting expenses after their manager-level review. EY Attendees: P. Yoo, T. Hayes	0.5
Yoo, Patrick	Senior	11 Oct 2023	External Audit Support	Continue updating advanced payment transfer to fixed assets workbook	3.9

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo, Patrick	Senior	11 Oct 2023	External Audit Support	Review RSM Suralink portal and address open questions and requests	0.4
Yoo, Patrick	Senior	11 Oct 2023	External Audit Support	Address fiscal year (FY) 2022 cost of revenue RSM follow-up inquiries	1.6
Yoo, Patrick	Senior	11 Oct 2023	External Audit Support	Address fiscal year (FY) 2022 prepaid hosting RSM follow-up inquiries	1.1
Lindeman, Ryan P.	Senior	11 Oct 2023	External audit support	Respond to final comments on workpapers	3.1
Hayes, Taylor	Manager	11 Oct 2023	External Audit Support	Review advanced payments rollforward	2.2
Hayes, Taylor	Manager	11 Oct 2023	External Audit Support	Respond to RSM questions on advanced payments	1.4
Hayes, Taylor	Manager	11 Oct 2023	External Audit Support	Review Simple Agreement for Future Equity (SAFE) valuation	2.4
Riley, Sean	Senior Manager	12 Oct 2023	External Audit Support	Meeting to discuss live review of advanced payments workbook prepared as requested by RSM. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.6
Yoo, Patrick	Senior	12 Oct 2023	External Audit Support	Meeting to discuss live review of advanced payments workbook prepared as requested by RSM. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.6
Hayes, Taylor	Manager	12 Oct 2023	External Audit Support	Meeting to discuss live review of advanced payments workbook prepared as requested by RSM. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.6
Riley, Sean	Senior Manager	12 Oct 2023	External Audit Support	Meeting to discuss RSM audit status and open items. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.3
Yoo, Patrick	Senior	12 Oct 2023	External Audit Support	Meeting to discuss RSM audit status and open items. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.3
Hayes, Taylor	Manager	12 Oct 2023	External Audit Support	Meeting to discuss RSM audit status and open items. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.3
Yoo, Patrick	Senior	12 Oct 2023	External Audit Support	Meeting with RSM to discuss prepaid hosting follow-up inquiries. EY Attendees: P. Yoo, T. Hayes	0.5
Hayes, Taylor	Manager	12 Oct 2023	External Audit Support	Meeting with RSM to discuss prepaid hosting follow-up inquiries. EY Attendees: P. Yoo, T. Hayes	0.5
Riley, Sean	Senior Manager	12 Oct 2023	External Audit Support	Secondary review of Frontier Mining reconciliation.	2.4
Yoo, Patrick	Senior	12 Oct 2023	External Audit Support	Finalize preparation of advanced payments transfers to fixed assets workbook and send to RSM	1.6
Yoo, Patrick	Senior	12 Oct 2023	External Audit Support	Address FY 2021 transformers RSM questions by sending request to J. Fan (Celsius) and P. Pandey (Celsius)	0.9

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo, Patrick	Senior	12 Oct 2023	External Audit Support	Begin reviewing Q3 2023 additions sent over by P. Pandey (Celsius) to factor into Q3 2023 depreciation template	2.6
Yoo, Patrick	Senior	12 Oct 2023	External Audit Support	Review RSM Suralink portal and address open questions/requests	0.8
Hayes, Taylor	Manager	12 Oct 2023	External Audit Support	Review Form-10	1.1
Hayes, Taylor	Manager	12 Oct 2023	External Audit Support	Review Rhodium investment agreement	1.3
Hayes, Taylor	Manager	12 Oct 2023	External Audit Support	Update management discussion and analysis	1.9
Hayes, Taylor	Manager	12 Oct 2023	External Audit Support	Review Cedarvale transaction with Core Scientific and Celsius	2.1
Yoo, Patrick	Senior	13 Oct 2023	External Audit Support	Finish addressing FY 2021 transformers RSM question by reviewing invoice and payment support	0.4
Yoo, Patrick	Senior	13 Oct 2023	External Audit Support	Continue reviewing Q3 2023 additions received from P. Pandey (Celsius) to factor into Q3 2023 depreciation template	0.4
Yoo, Patrick	Senior	13 Oct 2023	External Audit Support	Review all Frontier Mining invoices for FY 2022 and FY 2023 and summarize fixed management fee	3.5
Yoo, Patrick	Senior	13 Oct 2023	External Audit Support	Address RSM follow-up about a couple ethereum activities that were not associated with Mining	0.2
Yoo, Patrick	Senior	13 Oct 2023	External Audit Support	Address RSM follow-up concerning proceeds within cryptocurrency rollforward	0.5
Gust, Ryan A.	Manager	13 Oct 2023	External audit support	Prepare payroll audit sample selection support	2.9
Adams, Paul	Staff	13 Oct 2023	External audit support	Provide assistance on external invoice data manipulation	0.9
Zimmer, Kristin	Manager	16 Oct 2023	External Audit Support	Meeting to discuss FY 22 deferred asset rollforward question from RSM. EY Attendees: K. Zimmer, P. Yoo, S. Riley, T. Hayes	0.3
Riley, Sean	Senior Manager	16 Oct 2023	External Audit Support	Meeting to discuss FY 22 deferred asset roll forward question from RSM. EY Attendees: K. Zimmer, P. Yoo, S. Riley, T. Hayes	0.3
Yoo, Patrick	Senior	16 Oct 2023	External Audit Support	Meeting to discuss FY 22 deferred asset rollforward question from RSM. EY Attendees: K. Zimmer, P. Yoo, S. Riley, T. Hayes	0.3
Hayes, Taylor	Manager	16 Oct 2023	External Audit Support	Meeting to discuss FY 22 deferred asset rollforward question from RSM. EY Attendees: K. Zimmer, P. Yoo, S. Riley, T. Hayes	0.3
Riley, Sean	Senior Manager	16 Oct 2023	External Audit Support	Meeting with RSM to discuss questions related to price allocation (PPA) memo. EY Attendees: P. Yoo, S. Riley	0.4

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo, Patrick	Senior	16 Oct 2023	External Audit Support	Meeting with RSM to discuss questions related to price allocation (PPA) memo. EY Attendees: P. Yoo, S. Riley	0.4
Mhana, Anas	Senior Manager	16 Oct 2023	External audit support	Meeting to discuss internal the project status of the engagement EY Attendees: A.Mhana, E.Barda	0.9
Barda, Eli	Partner/Principal	16 Oct 2023	External audit support	Meeting to discuss internal the status of the engagement EY Attendees : A.Mhana, E.Barda	0.9
Riley, Sean	Senior Manager	16 Oct 2023	External Audit Support	Secondary review of payroll audit sample selection support	2.9
Eo, Brian Y	Manager	16 Oct 2023	External audit support	Update interim financial statement workbook based on auditors comment	0.7
Yoo, Patrick	Senior	16 Oct 2023	External Audit Support	Research RSM follow-up questions concerning price allocation (PPA) memo	1.5
Yoo, Patrick	Senior	16 Oct 2023	External Audit Support	Finalize preparation of Q3 2023 depreciation file and review internally	3.9
Yoo, Patrick	Senior	16 Oct 2023	External Audit Support	Research RSM follow-up questions concerning Luna Squares within prepaid hosting	1.1
Yoo, Patrick	Senior	16 Oct 2023	External Audit Support	Review Frontier Mining prepaid/actual summary internally prior to J. Block (Celsius) review	0.9
Yoo, Patrick	Senior	16 Oct 2023	External Audit Support	Research RSM follow-up questions concerning digital assets for FY22	0.9
Gust, Ryan A.	Manager	16 Oct 2023	External audit support	Prepare payroll audit sample selection support	2.6
Zimmer, Kristin	Manager	17 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and progress. EY Attendees: K. Zimmer, P. Yoo, R. Gust, S. Riley	0.3
Riley, Sean	Senior Manager	17 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and progress. EY Attendees: K. Zimmer, P. Yoo, R. Gust, S. Riley	0.3
Yoo, Patrick	Senior	17 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and progress. EY Attendees: K. Zimmer, P. Yoo, R. Gust, S. Riley	0.3
Gust, Ryan A.	Manager	17 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and progress. EY Attendees: K. Zimmer, P. Yoo, R. Gust, S. Riley	0.3
Riley, Sean	Senior Manager	17 Oct 2023	External Audit Support	Meeting with RSM to discuss advanced payment and fixed asset questions. EY Attendees: P. Yoo, S. Riley	0.3
Yoo, Patrick	Senior	17 Oct 2023	External Audit Support	Meeting with RSM to discuss advanced payment and fixed asset questions. EY Attendees: P. Yoo, S. Riley	0.3
Riley, Sean	Senior Manager	17 Oct 2023	External Audit Support	Meeting to review Q3 2023 depreciation file as well as Frontier prepaid email from P. Pandey (Celsius). EY Attendees: P. Yoo, S. Riley	0.5

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo, Patrick	Senior	17 Oct 2023	External Audit Support	Meeting to review Q3 2023 depreciation file as well as Frontier prepaid email from P. Pandey (Celsius). EY Attendees: P. Yoo, S. Riley	0.5
Yoo, Patrick	Senior	17 Oct 2023	External Audit Support	Final updates to Q3 2023 depreciation prior to P. Pandey (Celsius) review	0.4
Yoo, Patrick	Senior	17 Oct 2023	External Audit Support	Research into Q3 2023 Fixed Assets (FA) module variance as requested by P. Pandey (Celsius)	0.9
Yoo, Patrick	Senior	17 Oct 2023	External Audit Support	Research RSM follow-ups with long-lived asset impairment memo concerning uptime	1.1
Yoo, Patrick	Senior	17 Oct 2023	External Audit Support	Research RSM follow-ups with fixed assets (sent over additional support requests)	2.9
Yoo, Patrick	Senior	17 Oct 2023	External Audit Support	Check clerical accuracy of latest fiscal year 2023 trial balances received from Celsius	0.4
Yoo, Patrick	Senior	17 Oct 2023	External Audit Support	Aggregate updated open items list pertaining to RSM requests and Q3 2023	0.6
Gust, Ryan A.	Manager	17 Oct 2023	External audit support	Review the transfer pricing workbook	1.1
Riley, Sean	Senior Manager	18 Oct 2023	External Audit Support	Meeting to review costs of goods sold (COGS) and fixed assets RSM questions after more follow-ups. EY Attendees: P. Yoo, S. Riley	0.2
Yoo, Patrick	Senior	18 Oct 2023	External Audit Support	Meeting to review costs of goods sold (COGS) and fixed assets RSM questions after more follow-ups. EY Attendees: P. Yoo, S. Riley	0.2
Riley, Sean	Senior Manager	18 Oct 2023	External Audit Support	Meeting with RSM to discuss 2022 costs of goods sold (COGS) follow up inquiries. EY Attendees: P. Yoo, S. Riley	0.3
Yoo, Patrick	Senior	18 Oct 2023	External Audit Support	Meeting with RSM to discuss 2022 costs of goods sold (COGS) follow up inquiries. EY Attendees: P. Yoo, S. Riley	0.3
Yoo, Patrick	Senior	18 Oct 2023	External Audit Support	Meeting with RSM to quickly review fixed asset follow-up questions sent earlier in day. Ensure we were on the same page EY Attendees: P. Yoo	0.2
Yoo, Patrick	Senior	18 Oct 2023	External Audit Support	Meeting with J. Fan (Celsius) & P. Pandey (Celsius) to discuss each item on the cumulative open items list sent earlier, as well as new RSM follow-ups from this day. EY Attendees: P. Yoo	0.9
Riley, Sean	Senior Manager	18 Oct 2023	External Audit Support	Secondary review of cost of goods sold follow ups for 2022.	2.2

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Eo, Brian Y	Manager	18 Oct 2023	External audit support	Address auditor comments for year end financial statement excel workbook	2.9
Eo, Brian Y	Manager	18 Oct 2023	External audit support	Address auditor comments for interim financial statement excel workbook	2.7
Yoo, Patrick	Senior	18 Oct 2023	External Audit Support	Continue researching RSM follow-ups with fixed assets (sent over additional support requests)	1.1
Yoo, Patrick	Senior	18 Oct 2023	External Audit Support	Research RSM follow-ups with Construction in Progress (CIP)	3.4
Yoo, Patrick	Senior	18 Oct 2023	External Audit Support	Research RSM follow-ups with 2022 cost of goods sold (sent over additional support requests), including proof of costs of goods sold (COGS) balance	3.9
Gust, Ryan A.	Manager	18 Oct 2023	External audit support	Prepare payroll audit sample selection support	2.2
Mhana, Anas	Senior Manager	18 Oct 2023	External audit support	Review the legal documents received from the Court in connection with Bankruptcy Case No. 22-10968.	1.8
Yoo, Patrick	Senior	19 Oct 2023	External Audit Support	Meeting to discuss internal status with all internal workstreams EY Attendees: P. Yoo, B. Eo, K. Zimmer, P. Adams, R. Gust	0.2
Eo, Brian Y	Manager	19 Oct 2023	External Audit Support	Meeting to discuss internal status with all internal workstreams EY Attendees: P. Yoo, B. Eo, K. Zimmer, P. Adams, R. Gust	0.2
Zimmer, Kristin	Manager	19 Oct 2023	External Audit Support	Meeting to discuss internal status with all internal workstreams EY Attendees: P. Yoo, B. Eo, K. Zimmer, P. Adams, R. Gust	0.2
Adams, Paul	Staff	19 Oct 2023	External Audit Support	Meeting to discuss internal status with all internal workstreams EY Attendees: P. Yoo, B. Eo, K. Zimmer, P. Adams, R. Gust	0.2
Gust, Ryan A.	Manager	19 Oct 2023	External Audit Support	Meeting to discuss internal status with all internal workstreams EY Attendees: P. Yoo, B. Eo, K. Zimmer, P. Adams, R. Gust	0.2
Riley, Sean	Senior Manager	19 Oct 2023	External Audit Support	Meeting to discuss RSM audit status and any questions, as well as key areas of focus. EY Attendees: P. Yoo, K. Zimmer, S. Riley	0.5
Zimmer, Kristin	Manager	19 Oct 2023	External Audit Support	Meeting to discuss RSM audit status and any questions, as well as key areas of focus. EY Attendees: P. Yoo, K. Zimmer, S. Riley	0.5
Yoo, Patrick	Senior	19 Oct 2023	External Audit Support	Meeting to discuss RSM audit status and any questions, as well as key areas of focus. EY Attendees: P. Yoo, K. Zimmer, S. Riley	0.5

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo, Patrick	Senior	19 Oct 2023	External Audit Support	Meeting with J. Fan (Celsius) to discuss 2022 Core reconciliation for cost of revenue EY Attendees: P. Yoo	0.8
Yoo, Patrick	Senior	19 Oct 2023	External Audit Support	Meeting with J. Fan (Celsius) to further discuss 2022 Core reconciliation for cost of revenue and finalize RSM response once additional support was provided EY Attendees: P. Yoo	0.8
Riley, Sean	Senior Manager	19 Oct 2023	External Audit Support	Secondary review of construction in progress support required for external audit.	1.4
Yoo, Patrick	Senior	19 Oct 2023	External Audit Support	Finalize RSM follow-ups with fixed assets (sent over additional support requests)	0.8
Yoo, Patrick	Senior	19 Oct 2023	External Audit Support	Finalize RSM follow-ups with Construction in Progress (CIP)	0.9
Yoo, Patrick	Senior	19 Oct 2023	External Audit Support	Finalize RSM follow-ups with 2022 cost of goods sold (sent over additional support requests), including proof of costs of goods sold (COGS) balance after calls with Celsius	3.4
Yoo, Patrick	Senior	19 Oct 2023	External Audit Support	Research and finalize RSM follow-ups with 2021 journal entry testing (sent over additional support requests)	1.6
Yoo, Patrick	Senior	20 Oct 2023	External Audit Support	Research and finalize RSM follow-ups with 2022 cost of goods sold (sent over additional support requests on 10/20)	1.1
Yoo, Patrick	Senior	20 Oct 2023	External Audit Support	Research discrepancies seen in Q1/Q2 2023 trial balances with mining equipment accumulated depreciation	0.9
Yoo, Patrick	Senior	20 Oct 2023	External Audit Support	Aggregate and send updated open items list pertaining to RSM requests and Q3 2023	0.8
Yoo, Patrick	Senior	20 Oct 2023	External Audit Support	Continue research into Q3 2023 Fixed Assets (FA) module variance as requested by Pratibha	0.9
Yoo, Patrick	Senior	20 Oct 2023	External Audit Support	Review RSM Suralink for any additional open items/requests, and fulfill requests as necessary	0.9
Gust, Ryan A.	Manager	20 Oct 2023	External audit support	Review third quarter 2023 payroll documents	1.8
Riley, Sean	Senior Manager	23 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and progress, along with any questions EY Attendees: P. Yoo, R. Gust, S. Riley	0.3
Yoo, Patrick	Senior	23 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and progress, along with any questions EY Attendees: P. Yoo, R. Gust, S. Riley	0.3

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gust, Ryan A.	Manager	23 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and progress, along with any questions EY Attendees: P. Yoo, R. Gust, S. Riley	0.3
Yoo, Patrick	Senior	23 Oct 2023	External Audit Support	Meeting with P. Pandey (Celsius) to discuss Q3 2023 fixed assets and depreciation. EY Attendees: P. Yoo	0.8
Riley, Sean	Senior Manager	23 Oct 2023	External Audit Support	Meeting with RSM to discuss fiscal year 2022 cost of revenue follow-up inquiries after providing additional support last week. EY Attendees: P. Yoo, S. Riley	0.4
Yoo, Patrick	Senior	23 Oct 2023	External Audit Support	Meeting with RSM to discuss fiscal year 2022 cost of revenue follow-up inquiries after providing additional support last week. EY Attendees: P. Yoo, S. Riley	0.4
Mhana, Anas	Senior Manager	23 Oct 2023	External audit support	Meeting to discuss the legal documents received from the Court, EY Attendees: A.Mhana, E.Barda	2.2
Barda, Eli	Partner/Principal	23 Oct 2023	External audit support	Meeting to discuss the legal documents received from the Court, EY Attendees: A.Mhana, E.Barda	2.2
Riley, Sean	Senior Manager	23 Oct 2023	External Audit Support	Secondary review of legal audit support.	1.7
Yoo, Patrick	Senior	23 Oct 2023	External Audit Support	Continue review of discrepancy for Q3 2023 fixed asset module summary tab	2.1
Yoo, Patrick	Senior	23 Oct 2023	External Audit Support	Prepare response for RSM follow-ups pertaining to Fiscal Year (FY) 2022 Costs of Goods Sold (COGS) Selection 15 and other Costs of Goods Sold (COGS) selections	1.9
Yoo, Patrick	Senior	23 Oct 2023	External Audit Support	Update Q3 2023 depreciation file after discussions with Pratibha	1.1
Yoo, Patrick	Senior	23 Oct 2023	External Audit Support	Obtain most updated versions of trial balances (with frontier and self-mining reclasses) to reconcile against previous versions	1.3
Yoo, Patrick	Senior	23 Oct 2023	External Audit Support	Review all received items to date and send updated open items list	0.9
Gust, Ryan A.	Manager	23 Oct 2023	External audit support	Prepare audit support for legal expenses for fiscal year 2021	1.3
Gust, Ryan A.	Manager	23 Oct 2023	External audit support	Prepare audit support for legal expenses for fiscal year 2022	1.3
Gust, Ryan A.	Manager	23 Oct 2023	External audit support	Prepare audit support for legal accruals for fiscal year 2021	0.9
Gust, Ryan A.	Manager	23 Oct 2023	External audit support	Prepare audit support for legal accruals for fiscal year 2022	0.9
Gust, Ryan A.	Manager	23 Oct 2023	External audit support	Prepare transfer pricing support for fiscal year 2022	1.1

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Lindeman, Ryan P.	Senior	23 Oct 2023	External audit support	Respond to auditor inquiries on legal expenses	1.1
Adams, Paul	Staff	23 Oct 2023	External audit support	Retrieve relevant invoices for external auditor request	1.1
Mhana, Anas	Senior Manager	23 Oct 2023	External audit support	Review the legal documents received from the Court in connection with Bankruptcy Case No. 22-10968.	2.1
Yoo, Patrick	Senior	24 Oct 2023	External Audit Support	Meeting with P. Pandey (Celsius) to discuss Q3 2023 depreciation schedule in detail, along with FA module summary. EY Attendees: P. Yoo	1.5
Yoo, Patrick	Senior	24 Oct 2023	External Audit Support	Finalize draft of Q3 2023 depreciation file and send to P. Pandey (Celsius) for her detailed review	1.1
Yoo, Patrick	Senior	24 Oct 2023	External Audit Support	Review of Q3 2023 workbooks provided by Pratibha - all balance sheet accounts within "monthly reconciliation" workbook	2.8
Yoo, Patrick	Senior	24 Oct 2023	External Audit Support	Review Q3 2023 Construction in Progress (CIP) workbook	1.3
Yoo, Patrick	Senior	24 Oct 2023	External Audit Support	Review Q3 2023 advanced payments workbook	0.4
Yoo, Patrick	Senior	24 Oct 2023	External Audit Support	Review Q3 2023 leases workbook	0.6
Gust, Ryan A.	Manager	24 Oct 2023	External audit support	Prepare legal expense payment support for fiscal year 2021	1.1
Lindeman, Ryan P.	Senior	24 Oct 2023	External audit support	Continue to respond to auditor inquiries on legal expenses	0.4
Mhana, Anas	Senior Manager	24 Oct 2023	External audit support	Prepare for the meeting to discuss the legal documents received from the Court	1.8
Riley, Sean	Senior Manager	25 Oct 2023	External Audit Support	Meeting to discuss FY2023 indirect tax accruals (sales tax, property) for Mining with Jeff Morgan from Celsius Network. EY Attendees: P. Yoo, S. Riley	0.6
Yoo, Patrick	Senior	25 Oct 2023	External Audit Support	Meeting to discuss FY2023 indirect tax accruals (sales tax, property) for Mining with Jeff Morgan from Celsius Network. EY Attendees: P. Yoo, S. Riley	0.6
Zimmer, Kristin	Manager	25 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and any questions. Next steps were also discussed EY Attendees: P. Yoo, K. Zimmer, R. Gust, S. Riley	0.4
Gust, Ryan A.	Manager	25 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and any questions. Next steps were also discussed EY Attendees: P. Yoo, K. Zimmer, R. Gust, S. Riley	0.4
Riley, Sean	Senior Manager	25 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and any questions. Next steps were also discussed EY Attendees: P. Yoo, K. Zimmer, R. Gust, S. Riley	0.4

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo, Patrick	Senior	25 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and any questions. Next steps were also discussed EY Attendees: P. Yoo, K. Zimmer, R. Gust, S. Riley	0.4
Yoo, Patrick	Senior	25 Oct 2023	External Audit Support	Retrieve organizational docs requested by RSM	1.1
Yoo, Patrick	Senior	25 Oct 2023	External Audit Support	Review Q3 2023 sales tax accrual after call with Jeff Morgan, and check the Q3 2023 fixed assets module to ensure these are captured appropriately	2.4
Yoo, Patrick	Senior	25 Oct 2023	External Audit Support	Review internal team member's work over Q3 2023 workbook review for balance sheet reconciliations	1.2
Yoo, Patrick	Senior	25 Oct 2023	External Audit Support	Begin Q3 2023 year-to-date Costs of Goods Sold (COGS) (hosting services) tie-out to invoices and supporting details	3.5
Yoo, Patrick	Senior	25 Oct 2023	External Audit Support	Review Q3 2023 digital assets workbook	0.8
Barda, Eli	Partner/Principal	25 Oct 2023	External audit support	Review the legal documents Case No. 22-10964 and Emails.	1.3
Zimmer, Kristin	Manager	26 Oct 2023	External Audit Support	Meeting with P. Pandey (Celsius) to discuss Q3 2023 digital assets workbook and work performed. EY Attendees: P. Yoo, K. Zimmer	0.5
Yoo, Patrick	Senior	26 Oct 2023	External Audit Support	Meeting with P. Pandey (Celsius) to discuss Q3 2023 digital assets workbook and work performed. EY Attendees: P. Yoo, K. Zimmer	0.5
Riley, Sean	Senior Manager	26 Oct 2023	External Audit Support	Meeting with RSM to discuss final follow-up questions pertaining to 2022 cost of revenue and potential adjustment. EY Attendees: P. Yoo, S. Riley	0.4
Yoo, Patrick	Senior	26 Oct 2023	External Audit Support	Meeting with RSM to discuss final follow-up questions pertaining to 2022 cost of revenue and potential adjustment. EY Attendees: P. Yoo, S. Riley	0.4
Riley, Sean	Senior Manager	26 Oct 2023	External Audit Support	Internal meeting to discuss potential adjustment to impairment for cryptocurrencies. EY Attendees: P. Yoo, K. Zimmer, S. Riley	0.2
Zimmer, Kristin	Manager	26 Oct 2023	External Audit Support	Internal meeting to discuss potential adjustment to impairment for cryptocurrencies. EY Attendees: P. Yoo, K. Zimmer, S. Riley	0.2
Yoo, Patrick	Senior	26 Oct 2023	External Audit Support	Internal meeting to discuss potential adjustment to impairment for cryptocurrencies. EY Attendees: P. Yoo, K. Zimmer, S. Riley	0.2
Yoo, Patrick	Senior	26 Oct 2023	External Audit Support	Meeting with RSM to discuss loose ends on final follow-ups pertaining to COGS. EY Attendees: P. Yoo	0.2

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Mhana, Anas	Senior Manager	26 Oct 2023	External audit support	Meeting to continue discussion around the legal documents received from the Court EY Attendees: A.Mhana, E.Barda	1.5
Barda, Eli	Partner/Principal	26 Oct 2023	External audit support	Meeting to continue discussion around the legal documents received from the Court EY Attendees: A.Mhana, E.Barda	1.5
Riley, Sean	Senior Manager	26 Oct 2023	External Audit Support	Secondary review of year-to-date (through Q3) hosting services expense reconciliation.	1.8
Riley, Sean	Senior Manager	26 Oct 2023	External Audit Support	Secondary review of Q3 2023 workbooks for purposes of external audit.	2.3
Riley, Sean	Senior Manager	26 Oct 2023	External Audit Support	Secondary review of Q3 2023 payroll audit support.	1.6
Eo, Brian Y	Manager	26 Oct 2023	External audit support	Update year end financial statement workbook- liabilities subject to compromise	1.2
Eo, Brian Y	Manager	26 Oct 2023	External audit support	Update year end financial statement workbook - related party	1.1
Eo, Brian Y	Manager	26 Oct 2023	External audit support	Update year end financial statement workbook - reclassification of realized gain on investment	0.2
Eo, Brian Y	Manager	26 Oct 2023	External audit support	Update interim financial statement workbook - liabilities subject to compromise	1.3
Eo, Brian Y	Manager	26 Oct 2023	External audit support	Update interim financial statement workbook - related party	0.8
Eo, Brian Y	Manager	26 Oct 2023	External audit support	Update interim financial statement workbook - reclassification of realized gain on investment	0.2
Yoo, Patrick	Senior	26 Oct 2023	External Audit Support	Continue review of Q3 2023 digital assets workbook, including tieout to Q3 2023 COGS detail for hosting services	1.4
Yoo, Patrick	Senior	26 Oct 2023	External Audit Support	Continue tieout of Q3 2023 YTD COGS (hosting services)	2.8
Yoo, Patrick	Senior	26 Oct 2023	External Audit Support	Review Jeff Morgan response after sales tax accrual meeting and check against Pratibha-provided Q3 2023 sales tax accrual and fixed asset summary	1.3
Yoo, Patrick	Senior	26 Oct 2023	External Audit Support	Review all received items to date and send updated open items list (go through Suralink as well)	0.9
Gust, Ryan A.	Manager	26 Oct 2023	External audit support	Prepare third quarter 2023 payroll support	2.4
Gust, Ryan A.	Manager	26 Oct 2023	External audit support	Review third quarter 2023 payroll support	0.4
Gust, Ryan A.	Manager	26 Oct 2023	External audit support	Review open items list for outstanding items	0.2
Gust, Ryan A.	Manager	26 Oct 2023	External audit support	Review second quarter service fees allocation workbook	1.8

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Adams, Paul	Staff	26 Oct 2023	External audit support	Analyze invoice documents for financial statement line item support	1.3
Riley, Sean	Senior Manager	27 Oct 2023	External Audit Support	Secondary review of Q3 2023 service fees reconciliation.	2.8
Yoo, Patrick	Senior	27 Oct 2023	External Audit Support	Prepare Q3 2023 analytics - balance sheet (change from PQ)	0.9
Yoo, Patrick	Senior	27 Oct 2023	External Audit Support	Prepare Q3 2023 analytics - balance sheet (change from PY end)	1.1
Yoo, Patrick	Senior	27 Oct 2023	External Audit Support	Prepare Q3 2023 analytics - income statement (change from PQ)	0.8
Yoo, Patrick	Senior	27 Oct 2023	External Audit Support	Prepare Q3 2023 analytics - income statement (change from same Q PY)	1.2
Yoo, Patrick	Senior	27 Oct 2023	External Audit Support	Prepare additional Q1 analytic - income statement (change from PQ)	1.1
Yoo, Patrick	Senior	27 Oct 2023	External Audit Support	Prepare additional Q2 analytic - income statement (change from PQ)	0.9
Gust, Ryan A.	Manager	27 Oct 2023	External audit support	Prepare service fees gross profit reconciliation	2.8
Gust, Ryan A.	Manager	27 Oct 2023	External audit support	Review service fees gross profit reconciliation	1.4
Gust, Ryan A.	Manager	27 Oct 2023	External audit support	Review third quarter 2023 payroll support	0.6
Yoo, Patrick	Senior	30 Oct 2023	External Audit Support	Meeting with J. Fan (Celsius) & P. Pandey (Celsius) to discuss cumulative open items to date, any questions and gameplan to complete. EY Attendees: P. Yoo, R. Gust, T. Hayes	0.6
Gust, Ryan A.	Manager	30 Oct 2023	External Audit Support	Meeting with J. Fan (Celsius) & P. Pandey (Celsius) to discuss cumulative open items to date, any questions and gameplan to complete. EY Attendees: P. Yoo, R. Gust, T. Hayes	0.6
Hayes, Taylor	Manager	30 Oct 2023	External Audit Support	Meeting with J. Fan (Celsius) & P. Pandey (Celsius) to discuss cumulative open items to date, any questions and gameplan to complete. EY Attendees: P. Yoo, R. Gust, T. Hayes	0.6
Mhana, Anas	Senior Manager	30 Oct 2023	External audit support	Meeting to discuss internal the status of the engagement EY Attendees: A.Mhana, E.Barda	0.5
Barda, Eli	Partner/Principal	30 Oct 2023	External audit support	Meeting to discuss internal the status of the engagement EY Attendees: A.Mhana, E.Barda	0.5
Riley, Sean	Senior Manager	30 Oct 2023	External Audit Support	Secondary review of updates to Q2 2023 service fee calculation.	0.8

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo, Patrick	Senior	30 Oct 2023	External Audit Support	Address internal review comments for all analytics prepared on 10/27/2023	1.7
Yoo, Patrick	Senior	30 Oct 2023	External Audit Support	Begin pulling down Q3 2023 year-to-date hosting services invoices into a local folder in preparation of fiscal year 2023 audit	1.1
Yoo, Patrick	Senior	30 Oct 2023	External Audit Support	Review client-provided items from open items list and send out updated open items list	1.7
Yoo, Patrick	Senior	30 Oct 2023	External Audit Support	Review Q1/Q2 2023 deferred asset workbooks for quarter-end impairment calculation accuracy	1.2
Yoo, Patrick	Senior	30 Oct 2023	External Audit Support	Clear quality reviewer comments in Canvas for recently reviewed workpapers	0.8
Yoo, Patrick	Senior	30 Oct 2023	External Audit Support	Review latest versions of TBs sent by Pratibha against previous version for changes made and communicate to internal team	0.9
Gust, Ryan A.	Manager	30 Oct 2023	External audit support	Update second quarter interim service fees	1.4
Hayes, Taylor	Manager	30 Oct 2023	External Audit Support	Update long-lived asset impairment calculation as of 9/30/22	3.1
Hayes, Taylor	Manager	30 Oct 2023	External Audit Support	Draft updated journal entries for updated long lived asset impairment calculation and related depreciation	2.6
Hayes, Taylor	Manager	30 Oct 2023	External Audit Support	Update long lived asset impairment memo for updates to calculation	1.1
Riley, Sean	Senior Manager	31 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and questions. EY Attendees: P. Yoo, K. Zimmer, R. Gust, S. Riley, T. Hayes	0.4
Yoo, Patrick	Senior	31 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and questions. EY Attendees: P. Yoo, K. Zimmer, R. Gust, S. Riley, T. Hayes	0.4
Gust, Ryan A.	Manager	31 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and questions. EY Attendees: P. Yoo, K. Zimmer, R. Gust, S. Riley, T. Hayes	0.4
Zimmer, Kristin	Manager	31 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and questions. EY Attendees: P. Yoo, K. Zimmer, R. Gust, S. Riley, T. Hayes	0.4
Hayes, Taylor	Manager	31 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and questions. EY Attendees: P. Yoo, K. Zimmer, R. Gust, S. Riley, T. Hayes	0.4

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo, Patrick	Senior	31 Oct 2023	External Audit Support	Meeting to discuss Q3 2023 sales tax pertaining to mining equipment. EY Attendees: P. Yoo, T. Hayes Other Attendees: J. Morgan (Celsius)	0.2
Hayes, Taylor	Manager	31 Oct 2023	External Audit Support	Meeting to discuss Q3 2023 sales tax pertaining to mining equipment. EY Attendees: P. Yoo, T. Hayes Other Attendees: J. Morgan (Celsius)	0.2
Riley, Sean	Senior Manager	31 Oct 2023	External Audit Support	Meeting to discuss 2023 sales tax, depreciation, and 2022 core cost of goods sold deep-dive performed by J. Fan (Celsius). EY Attendees: P. Yoo, S. Riley, T. Hayes	1.2
Yoo, Patrick	Senior	31 Oct 2023	External Audit Support	Meeting to discuss 2023 sales tax, depreciation, and 2022 core cost of goods sold deep-dive performed by J. Fan (Celsius). EY Attendees: P. Yoo, S. Riley, T. Hayes	1.2
Hayes, Taylor	Manager	31 Oct 2023	External Audit Support	Meeting to discuss 2023 sales tax, depreciation, and 2022 core cost of goods sold deep-dive performed by Jenny. EY Attendees: P. Yoo, S. Riley, T. Hayes	1.2
Eo, Brian Y	Manager	31 Oct 2023	External audit support	Review historical financial statement workbook updates on energy derivative	0.4
Eo, Brian Y	Manager	31 Oct 2023	External audit support	Review historical financial statement workbook updates on hosting prepaid expenses	0.7
Yoo, Patrick	Senior	31 Oct 2023	External Audit Support	Final updates to Q3 2023 depreciation schedule after calls with Jeff Morgan and Pratibha + send to Pratibha for review along with sales tax	1.1
Yoo, Patrick	Senior	31 Oct 2023	External Audit Support	Final updates to Q1/Q2 2023 additional RSM analytics and upload to Suralink	0.9
Yoo, Patrick	Senior	31 Oct 2023	External Audit Support	Scan Suralink and upload any new support (provided 2023 asset sale agreements)	0.8
Yoo, Patrick	Senior	31 Oct 2023	External Audit Support	Review client-provided items from open items list and send out updated open items list	1.3
Yoo, Patrick	Senior	31 Oct 2023	External Audit Support	Continue reviewing Q3 2023 support provided to date for accuracy (analytics, fixed assets, prepaids, etc)	1.7
Yoo, Patrick	Senior	31 Oct 2023	External Audit Support	Review sales tax accruals for Q1/Q3 to assess proper capitalization	1.1
Gust, Ryan A.	Manager	31 Oct 2023	External audit support	Review third quarter service fees workbook	1.7
Hayes, Taylor	Manager	31 Oct 2023	External Audit Support	Review depreciation calculation following updates to sales tax	2.6
Hayes, Taylor	Manager	31 Oct 2023	External Audit Support	Respond to RSM questions on updated long lived asset impairment calculation	2.1

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo, Patrick	Senior	01 Nov 2023	External Audit Support	Meeting with Celsius to discuss open items needed to complete this day for RSM as well as 2023 numbers. EY Attendees: P. Yoo, T. Hayes, S. Riley	0.5
Riley,Sean	Senior Manager	01 Nov 2023	External Audit Support	Meeting with Celsius to discuss open items needed to complete this day for RSM as well as 2023 numbers. EY Attendees: P. Yoo, T. Hayes, S. Riley	0.5
Hayes,Taylor	Manager	01 Nov 2023	External Audit Support	Meeting with Celsius to discuss open items needed to complete this day for RSM as well as 2023 numbers. EY Attendees: P. Yoo, T. Hayes, S. Riley	0.5
Yoo, Patrick	Senior	01 Nov 2023	External Audit Support	Meeting with RSM to discuss last follow-up questions pertaining to fixed assets. EY Attendees: P. Yoo, T. Hayes, S. Riley	0.4
Riley,Sean	Senior Manager	01 Nov 2023	External Audit Support	Meeting with RSM to discuss last follow-up questions pertaining to fixed assets. EY Attendees: P. Yoo, T. Hayes, S. Riley	0.4
Hayes,Taylor	Manager	01 Nov 2023	External Audit Support	Meeting with RSM to discuss last follow-up questions pertaining to fixed assets. EY Attendees: P. Yoo, T. Hayes, S. Riley	0.4
Yoo, Patrick	Senior	01 Nov 2023	External Audit Support	Meeting to discuss status on open items from earlier today as they needed to get done today. EY Attendees: P. Yoo, T. Hayes Other Attendees: J. Block (Celsius)	0.3
Hayes,Taylor	Manager	01 Nov 2023	External Audit Support	Meeting to discuss status on open items from earlier today as they needed to get done today. EY Attendees: P. Yoo, T. Hayes Other Attendees: J. Block (Celsius)	0.3
Yoo, Patrick	Senior	01 Nov 2023	External Audit Support	Meeting with RSM to discuss audit status and progress. EY Attendees: P. Yoo, K. Zimmer, R. Gust, T. Hayes, S. Riley	0.5
Zimmer,Kristin	Manager	01 Nov 2023	External Audit Support	Meeting with RSM to discuss audit status and progress. EY Attendees: P. Yoo, K. Zimmer, R. Gust, T. Hayes, S. Riley	0.5
Gust, Ryan A.	Manager	01 Nov 2023	External Audit Support	Meeting with RSM to discuss audit status and progress. EY Attendees: P. Yoo, K. Zimmer, R. Gust, T. Hayes, S. Riley	0.5
Riley,Sean	Senior Manager	01 Nov 2023	External Audit Support	Meeting with RSM to discuss audit status and progress. EY Attendees: P. Yoo, K. Zimmer, R. Gust, T. Hayes, S. Riley	0.5

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hayes,Taylor	Manager	01 Nov 2023	External Audit Support	Meeting with RSM to discuss audit status and progress. EY Attendees: P. Yoo, K. Zimmer, R. Gust, T. Hayes, S. Riley	0.5
Yoo, Patrick	Senior	07 Nov 2023	External Audit Support	Meeting to discuss status of deliverables and reports regarding audit support. EY Attendees: P. Yoo, B. Eo, K. Zimmer, P. Adams, R. Simpson, R. Gust, T. Hayes	0.4
Adams,Paul	Staff	07 Nov 2023	External Audit Support	Meeting to discuss status of deliverables and reports regarding audit support. EY Attendees: P. Yoo, B. Eo, K. Zimmer, P. Adams, R. Simpson, R. Gust, T. Hayes	0.4
Eo, Brian Y	Manager	07 Nov 2023	External Audit Support	Meeting to discuss status of deliverables and reports regarding audit support. EY Attendees: P. Yoo, B. Eo, K. Zimmer, P. Adams, R. Simpson, R. Gust, T. Hayes	0.4
Zimmer,Kristin	Manager	07 Nov 2023	External Audit Support	Meeting to discuss status of deliverables and reports regarding audit support. EY Attendees: P. Yoo, B. Eo, K. Zimmer, P. Adams, R. Simpson, R. Gust, T. Hayes	0.4
Simpson,Rhett	Senior	07 Nov 2023	External Audit Support	Meeting to discuss status of deliverables and reports regarding audit support. EY Attendees: P. Yoo, B. Eo, K. Zimmer, P. Adams, R. Simpson, R. Gust, T. Hayes	0.4
Gust, Ryan A.	Manager	07 Nov 2023	External Audit Support	Meeting to discuss status of deliverables and reports regarding audit support. EY Attendees: P. Yoo, B. Eo, K. Zimmer, P. Adams, R. Simpson, R. Gust, T. Hayes	0.4
Hayes,Taylor	Manager	07 Nov 2023	External Audit Support	Meeting to discuss status of deliverables and reports regarding audit support. EY Attendees: P. Yoo, B. Eo, K. Zimmer, P. Adams, R. Simpson, R. Gust, T. Hayes	0.4
Yoo, Patrick	Senior	07 Nov 2023	External Audit Support	Meeting to discuss Q3 2023 year-to-date hosting cost questions. EY Attendees: P. Yoo, T. Hayes Other Attendees: J. Fan (Celsius), P. Pandey (Celsius)	0.6
Hayes,Taylor	Manager	07 Nov 2023	External Audit Support	Meeting to discuss Q3 2023 year-to-date hosting cost questions. EY Attendees: P. Yoo, T. Hayes Other Attendees: J. Fan (Celsius), P. Pandery (Celsius)	0.6
Yoo, Patrick	Senior	08 Nov 2023	External Audit Support	Meeting to discuss Q3 /Q4 2023 unusual and nonrecurring items. EY Attendees: P. Yoo, S. Riley, T. Hayes Other Attendees: J. Fan (Celsius) P. Pandey (Celsius)	0.5
Riley,Sean	Senior Manager	08 Nov 2023	External Audit Support	Meeting to discuss Q3 /Q4 2023 unusual and nonrecurring items. EY Attendees: P. Yoo, S. Riley, T. Hayes Other Attendees: J. Fan (Celsius) P. Pandey (Celsius)	0.5

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hayes,Taylor	Manager	08 Nov 2023	External Audit Support	Meeting to discuss Q3 /Q4 2023 unusual and nonrecurring items. EY Attendees: P. Yoo, S. Riley, T. Hayes Other Attendees: J. Fan (Celsius) P. Pandey (Celsius)	0.5
Yoo, Patrick	Senior	08 Nov 2023	External Audit Support	Follow-up meeting to further discuss Q3 /Q4 2023 unusual and nonrecurring items. EY Attendees: P. Yoo, S. Riley, T. Hayes Other Attendees: J. Block (Celsius), J. Fan (Celsius)	0.5
Riley,Sean	Senior Manager	08 Nov 2023	External Audit Support	Follow-up meeting to further discuss Q3 /Q4 2023 unusual and nonrecurring items. EY Attendees: P. Yoo, S. Riley, T. Hayes Other Attendees: J. Block (Celsius), J. Fan (Celsius)	0.5
Hayes,Taylor	Manager	08 Nov 2023	External Audit Support	Follow-up meeting to further discuss Q3 /Q4 2023 unusual and nonrecurring items. EY Attendees: P. Yoo, S. Riley, T. Hayes Other Attendees: J. Block (Celsius), J. Fan (Celsius)	0.5
Yoo, Patrick	Senior	09 Nov 2023	External Audit Support	Meeting to discuss remaining open items related to Q3 2023 year to date hosting costs and self-mining expenses to clean up General Ledger (GL). EY Attendees: P. Yoo Other Attendees: J. Fan (Celsius) P. Pandey (Celsius)	0.4
Yoo, Patrick	Senior	01 Nov 2023	External Audit Support	Review latest version of 2021, quarterly 2022, and quarterly 2023 trial balances	1.7
Yoo, Patrick	Senior	01 Nov 2023	External Audit Support	Prepare response to RSM fixed asset follow-up inquiry	0.8
Yoo, Patrick	Senior	01 Nov 2023	External Audit Support	Resolve all items within previous day's open item list and send out updated open items list to J. Fan (Celsius) and P. Pandey (Celsius)	2.9
Yoo, Patrick	Senior	01 Nov 2023	External Audit Support	Prepare response to RSM digital assets follow-up inquiry (including trade tickets, Fireblocks, etc)	1.9
Yoo, Patrick	Senior	02 Nov 2023	External Audit Support	Continue preparing Q3 2023 year-to-date hosting cost tieout to invoices and underlying support	3.7
Yoo, Patrick	Senior	02 Nov 2023	External Audit Support	Updated Q3 2023 analytics after latest trial balance updates on 11/1/2023	2.1
Yoo, Patrick	Senior	03 Nov 2023	External Audit Support	Continue preparing Q3 2023 year-to-date hosting cost tieout to invoices and underlying support	3.9
Yoo, Patrick	Senior	03 Nov 2023	External Audit Support	Update Q3 & Q4 2022 depreciation based off RSM comment about changing impairment from Q4 to Q3 2022	2.9
Yoo, Patrick	Senior	03 Nov 2023	External Audit Support	Begin depreciation updates for 2023 after impairment adjustments	1.2

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo, Patrick	Senior	06 Nov 2023	External Audit Support	Complete depreciation updates for 2023 after impairment adjustments	3.1
Yoo, Patrick	Senior	06 Nov 2023	External Audit Support	Summarize adjustments for depreciation and tax for 2021 - 2023, and send to RSM	0.8
Yoo, Patrick	Senior	06 Nov 2023	External Audit Support	Finalize preparation of Q3 2023 YTD hosting cost of sales prior to J. Fan (Celsius) and P. Pandey (Celsius) review	2.6
Yoo, Patrick	Senior	06 Nov 2023	External Audit Support	Review latest version of trial balances to ensure accuracy	1.3
Yoo, Patrick	Senior	06 Nov 2023	External Audit Support	Update final reports tracker of all deliverables to date	0.5
Yoo, Patrick	Senior	07 Nov 2023	External Audit Support	Prepare tieout of Q3 2023 year-to-date Bitcoin sales & disposals to trade tickets, bank statements, Fireblocks, and blockchain	3.9
Yoo, Patrick	Senior	07 Nov 2023	External Audit Support	Finalize Q3 2023 RSM-requested analytics after final comments from J. Fan (Celsius)	0.9
Yoo, Patrick	Senior	07 Nov 2023	External Audit Support	Finalize of all Q3 2023 support received to date and upload to RSM Q3 2023 Suralink	2.1
Yoo, Patrick	Senior	07 Nov 2023	External Audit Support	Prepare newly requested RSM analytics for Q4 2021 vs Q2 2022	3.1
Yoo, Patrick	Senior	08 Nov 2023	External Audit Support	Finalize preparation of newly requested RSM analytics for Q4 2021 vs Q2 2022, address final review comments, and send to RSM	1.1
Yoo, Patrick	Senior	08 Nov 2023	External Audit Support	Obtain refreshed Q2 2023 reconciliation workbooks after latest adjustments posted, verify accuracy, and upload to RSM Suralink	1.9
Yoo, Patrick	Senior	08 Nov 2023	External Audit Support	Continue uploading Q3 2023 support into Suralink (general RSM inquiries, etc)	0.9
Yoo, Patrick	Senior	08 Nov 2023	External Audit Support	Ensure Teams channel has the most updated versions of all quarterly 2023 files after adjustments	1.2
Yoo, Patrick	Senior	08 Nov 2023	External Audit Support	Assist with RSM follow-up requests pertaining to Q2 2023 workbooks, fixed assets, digital assets, etc.	1.3
Yoo, Patrick	Senior	09 Nov 2023	External Audit Support	Obtain Q3 2023 trade ticket reports and tie to bank statement, blockchain, fireblocks (finalize Q3 2023 year to date Bitcoin sale review)	1.2
Yoo, Patrick	Senior	09 Nov 2023	External Audit Support	Review additional Q3 2023 year to date hosting cost support after receiving all open items and send over adjustments/reconciling items	1.7

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo, Patrick	Senior	09 Nov 2023	External Audit Support	Prepare Q3 2023 year to date tieout of self-mining expenses	2.7
Yoo, Patrick	Senior	09 Nov 2023	External Audit Support	Review items received through open items list	0.8
Yoo, Patrick	Senior	09 Nov 2023	External Audit Support	Assist with RSM follow-up requests pertaining to digital assets	0.7
Gust, Ryan A.	Manager	01 Nov 2023	External audit support	Prepare payment support for the 2021 advanced payment sample selections	1.7
Gust, Ryan A.	Manager	02 Nov 2023	External audit support	Prepare sample selection support for legal expenses	0.3
Riley,Sean	Senior Manager	01 Nov 2023	External Audit Support	Secondary review of responses to digital asset follow-ups (including trade tickets, Fireblocks, etc.) necessary for external audit.	1.7
Riley,Sean	Senior Manager	01 Nov 2023	External Audit Support	Secondary review of updated 2021 trial balance.	0.4
Riley,Sean	Senior Manager	01 Nov 2023	External Audit Support	Secondary review of updated 2022 trial balance.	0.6
Riley,Sean	Senior Manager	01 Nov 2023	External Audit Support	Secondary review of updated 2023 quarterly trial balances.	0.9
Riley,Sean	Senior Manager	02 Nov 2023	External Audit Support	Secondary review of Quarter 3 2023 year-to-date hosting cost tie out reconciliation	2.8
Riley,Sean	Senior Manager	02 Nov 2023	External Audit Support	Secondary review of Q3 202 analytics after updates to the Trial Balance.	1.1
Riley,Sean	Senior Manager	03 Nov 2023	External Audit Support	Secondary review of Q3 and Q4 2022 depreciation schedule related to fixed assets.	2.1
Riley,Sean	Senior Manager	03 Nov 2023	External Audit Support	Secondary review of 2023 depreciation schedule related to fixed assets after impairment adjustments	0.8
Riley,Sean	Senior Manager	07 Nov 2023	External Audit Support	Secondary review of Q3 2023 year-to-dates support related to digital assets, including: BTC sales & disposals to trade tickets, bank statements, Fireblocks, and blockchain data.	2.8
Riley,Sean	Senior Manager	07 Nov 2023	External Audit Support	Secondary review of Q4 2023 and Q2 2022 analytics necessary for external audit.	1.7
Riley,Sean	Senior Manager	07 Nov 2023	External Audit Support	Secondary review of Q3 2023 analytics and related support.	3.1
Riley,Sean	Senior Manager	09 Nov 2023	External Audit Support	Secondary review of updated hosting cost support workbook.	1.2
Riley,Sean	Senior Manager	09 Nov 2023	External Audit Support	Secondary review of Q3 2023 self mining expense support.	2.3
Hayes,Taylor	Manager	01 Nov 2023	External Audit Support	Review most recent version of quarterly trial balances for 2021, 2022, and 2023	1.6
Hayes,Taylor	Manager	01 Nov 2023	External Audit Support	Review resolution of open items and response	2.6

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hayes, Taylor	Manager	01 Nov 2023	External Audit Support	Research delivery of transformers and other electrical equipment during 2021 / 2022 to determine the appropriate account classification	3.1
Hayes, Taylor	Manager	02 Nov 2023	External Audit Support	Blockchain research to identify on-chain transactions	2.8
Hayes, Taylor	Manager	02 Nov 2023	External Audit Support	Respond to auditor questions on long-lived asset impairment	1.7
Hayes, Taylor	Manager	02 Nov 2023	External Audit Support	Update going concern memo supporting footnote	2.2
Hayes, Taylor	Manager	03 Nov 2023	External Audit Support	Follow-up with pool operators to obtain auditor confirmation	2.4
Hayes, Taylor	Manager	03 Nov 2023	External Audit Support	Respond to auditor questions on pre-petition liabilities	1.8
Hayes, Taylor	Manager	03 Nov 2023	External Audit Support	Update Sales & Use Tax Accrual supporting workbook	2.6
Hayes, Taylor	Manager	03 Nov 2023	External Audit Support	Update long-lived asset impairment calculation to capture valuation difference between used and new mining rigs	2.2
Hayes, Taylor	Manager	06 Nov 2023	External Audit Support	Respond to auditor questions around Argo and termination of such agreement with counterparty	2.1
Hayes, Taylor	Manager	06 Nov 2023	External Audit Support	Respond to auditor questions on Bitcoin loan	2.4
Hayes, Taylor	Manager	06 Nov 2023	External Audit Support	Reperform calculation of Bitcoin loan amortization and related drawdowns / repayments	2.3
Hayes, Taylor	Manager	06 Nov 2023	External Audit Support	Based on auditor feedback, recalculate impairment as of 9/30/22 and 12/31/2022	3.1
Hayes, Taylor	Manager	06 Nov 2023	External Audit Support	As a result of updated impairment as of 9/30/2022, recalculate depreciation for final 3 months of 2022	2.1
Hayes, Taylor	Manager	07 Nov 2023	External Audit Support	Review recalculation of hosting costs Q1 FY23	2.1
Hayes, Taylor	Manager	07 Nov 2023	External Audit Support	Review recalculation of hosting costs Q3 FY23	2.4
Hayes, Taylor	Manager	07 Nov 2023	External Audit Support	Review recalculation of hosting costs Q2 FY23	2.3
Hayes, Taylor	Manager	08 Nov 2023	External Audit Support	Tie-out recalculation of hosting costs Q1 FY23 to supporting documentation	1.7
Hayes, Taylor	Manager	08 Nov 2023	External Audit Support	Tie-out recalculation of hosting costs Q2 FY23 to supporting documentation	1.8
Hayes, Taylor	Manager	08 Nov 2023	External Audit Support	Tie-out recalculation of hosting costs Q3 FY23 to supporting documentation	1.9
Hayes, Taylor	Manager	08 Nov 2023	External Audit Support	Respond to auditor questions on liabilities subject to compromise	2.7
Hayes, Taylor	Manager	08 Nov 2023	External Audit Support	Review tax workbook subsequent to long-lived impairment adjustments for Fiscal Year (FY) 22	1.2

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hayes, Taylor	Manager	08 Nov 2023	External Audit Support	Update financial statements for auditor comments from their subject matter experts	1.7
Hayes, Taylor	Manager	09 Nov 2023	External Audit Support	Prepare hashrate reconciliation to compare hashrate per Foreman to recalculated hashrate based on electricity usage and machine specifications	3.2
Hayes, Taylor	Manager	09 Nov 2023	External Audit Support	Aggregate all energy invoices to recalculate hashrate	3.7
Hayes, Taylor	Manager	09 Nov 2023	External Audit Support	Aggregate all machine specifications and machines in use over time to recalculate hashrate	3.4
Hayes, Taylor	Manager	09 Nov 2023	External Audit Support	Investigate discrepancies noted within hashrate reconciliation	1.7
Total					3,229.8

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Riley,Sean	Senior Manager	10 Jul 2023	Financial statement support	Review of 2020 financial statements.	1.2
Riley,Sean	Senior Manager	11 Jul 2023	Financial statement support	Review of 2021 financial statements.	2.2
Simpson,Rhett Everett	Senior	11 Jul 2023	Financial statement support	Review of Celsius peer benchmarking file	2.7
Simpson,Rhett Everett	Senior	11 Jul 2023	Financial statement support	High level comparison of Celsius' 2021 financial statement to the peers	3.3
Sun,Kaiyang	Senior Manager	11 Jul 2023	Financial statement support	Reviewed project plan and kick off materials to align timeline and activities	0.8
Simpson,Rhett Everett	Senior	12 Jul 2023	Financial statement support	Providing commentary over Celsius' financial statement: EY GAAP Checklist General Disclosures (consolidation, Variable Interest Entities (VIEs), Accounting Changes); Balance Sheet (Income Taxes, Accounts Payable)	3.9
Simpson,Rhett Everett	Senior	12 Jul 2023	Financial statement support	Providing commentary over Celsius' FS: EY GAAP Checklist General Disclosures (subsequent events and other considerations)	1.1
Sun,Kaiyang	Senior Manager	12 Jul 2023	Financial statement support	Reviewed 2021 Financial Statements and peer benchmarking exercise to provide instructions to the team	3.7
Simpson,Rhett Everett	Senior	13 Jul 2023	Financial statement support	Providing commentary over Celsius' FS: EY GAAP Checklist Balance Sheet (Cash and Cash Equivalents, Financial instruments, Receivables, Credit losses)	3.2
Simpson,Rhett Everett	Senior	13 Jul 2023	Financial statement support	Providing commentary over Celsius' FS: EY GAAP Checklist Balance Sheet (Inventory, Last In First Out (LIFO) Inventory, Fair Value Measurements)	3.3
Sun,Kaiyang	Senior Manager	13 Jul 2023	Financial statement support	Reviewed GAAP checklist and peer benchmarking to understand the status of 2021 FS review	1.7
Sun,Kaiyang	Senior Manager	13 Jul 2023	Financial statement support	Reviewed footnote benchmarking analysis to comment on 2021 financial statement disclosures	1.9

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gust,Ryan Alexander	Senior	14 Jul 2023	Financial statement support	The team met to go over initial high level takeaways from the peer comparison file and GAAP checklist. EY Attendees: R. Simpson, K. Sun, R. Gust	0.4
Simpson,Rhett Everett	Senior	14 Jul 2023	Financial statement support	Meeting to review initial observations from the peer comparison file and GAAP checklist EY Attendees: R. Simpson, K. Sun, R. Gust	0.4
Simpson,Rhett Everett	Senior	14 Jul 2023	Financial statement support	Providing commentary over Celsius' FS: EY GAAP Checklist Balance Sheet (Fair Value Option for Financial Assets and Financial Liabilities, Derivatives)	2.7
Simpson,Rhett Everett	Senior	14 Jul 2023	Financial statement support	Provide commentary over Celsius' FS: EY GAAP Checklist Balance Sheet (Investments, Depreciation, Impairment, Income taxes)	2.8
Simpson,Rhett Everett	Senior	14 Jul 2023	Financial statement support	Provide commentary over Celsius' FS: EY GAAP Checklist Balance Sheet (Intangible assets, other assets)	1.1
Sun,Kaiyang	Senior Manager	14 Jul 2023	Financial Statement Support	Meeting to review initial observations from the peer comparison file and GAAP checklist EY Attendees: R. Simpson, K. Sun, R. Gust	0.4
Lipschutz,Jordan D	Manager	17 Jul 2023	Financial statement support	Email correspondence to J. Block (Celsius) regarding EY access to Personal Identifiable Information (PII) data for financial statement preparation purposes	0.2
Simpson,Rhett Everett	Senior	17 Jul 2023	Financial statement support	Meeting to discuss 2021 financial statement GAAP checklist and how to split up the work. EY Attendees: J. Woods, K. Sun, K. Zimmer, R. Simpson	0.5
Simpson,Rhett Everett	Senior	17 Jul 2023	Financial statement support	Providing commentary over Celsius' FS: EY GAAP Checklist Balance Sheet (Other investments, Income taxes, Liabilities — Extinguishments of Liabilities)	2.7

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Simpson,Rhett Everett	Senior	17 Jul 2023	Financial statement support	Provide commentary over Celsius' FS: EY GAAP Checklist Balance Sheet (Accounts and Notes Payable, Obligations (Long-Term, Recorded, and Unrecorded), Stockholders' Equity, Including Certain Convertible Instruments)	2.8
Sun,Kaiyang	Senior Manager	17 Jul 2023	Financial Statement Support	Meeting to discuss 2021 financial statement GAAP checklist and how to split up the work. EY Attendees: J. Woods, K. Sun, K. Zimmer, R. Simpson	0.5
Sun,Kaiyang	Senior Manager	17 Jul 2023	Financial Statement Support	Reviewed SEC preclearance letter to understand project background related to reporting requirements	1.3
Sun,Kaiyang	Senior Manager	17 Jul 2023	Financial Statement Support	Reviewed general section of the financial statements footnotes and provided comments	1.1
Woods,John	Senior	17 Jul 2023	Financial Statement Support	Meeting to discuss 2021 financial statement GAAP checklist and how to split up the work. EY Attendees: J. Woods, K. Sun, K. Zimmer, R. Simpson	0.5
Woods,John	Senior	17 Jul 2023	Financial statement support	Review Celsius 2020 and 2021 Annual Financial Statements in preparation for populating the GAAP Checklist	0.7
Woods,John	Senior	17 Jul 2023	Financial statement support	Worked on populating the GAAP Checklist	1.4
Woods,John	Senior	17 Jul 2023	Financial statement support	Compared the Peer Company Footnote Benchmark File against the GAAP Checklist	1.3
Woods,John	Senior	17 Jul 2023	Financial statement support	Review Financials Balance Sheet Reconciliation 2022 file in preparation for the 2021 file and analysis of the YE21 annual financial statements	0.4
Woods,John	Senior	17 Jul 2023	Financial statement support	Performed an initial trial balance to financial statement tie out	0.6
Woods,John	Senior	17 Jul 2023	Financial statement support	Research Financial Reporting Disclosures reports/policies to verify proper financial statement representation was used with Celsius financials	0.5

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Woods,John	Senior	17 Jul 2023	Financial statement support	Analyzed the Prepared By Client (PBC) files for documents/request that are relevant to the Financial Statement workstream	0.3
Woods,John	Senior	17 Jul 2023	Financial statement support	Performed a critical self review of sections I completed on the GAAP Checklist	0.6
Zimmer,Kristin	Manager	17 Jul 2023	Financial statement support	Meeting to discuss 2021 financial statement GAAP checklist and how to split up the work. EY Attendees: J. Woods, K. Sun, K. Zimmer, R. Simpson	0.5
Zimmer,Kristin	Manager	17 Jul 2023	Financial statement support	Initial review of 2021 Financial Statement Footnote 1	0.3
Zimmer,Kristin	Manager	17 Jul 2023	Financial statement support	Initial review of 2021 Financial Statement Footnote 2	0.8
Zimmer,Kristin	Manager	17 Jul 2023	Financial statement support	Initial review of 2021 Financial Statement Footnote 4	0.1
Zimmer,Kristin	Manager	17 Jul 2023	Financial statement support	Initial review of 2021 Financial Statement Footnote 5	0.3
Zimmer,Kristin	Manager	17 Jul 2023	Financial statement support	Initial review of 2021 Financial Statement Footnote 6	0.1
Zimmer,Kristin	Manager	17 Jul 2023	Financial statement support	Initial review of 2021 Financial Statement Footnote 7	0.2
Zimmer,Kristin	Manager	17 Jul 2023	Financial statement support	Initial review of 2021 Financial Statement Footnote 9	0.3
Zimmer,Kristin	Manager	17 Jul 2023	Financial statement support	Initial review of 2021 Financial Statement Footnote 10	0.1
Zimmer,Kristin	Manager	17 Jul 2023	Financial statement support	Initial review of 2021 Financial Statement Footnote 11/12	0.1
Zimmer,Kristin	Manager	17 Jul 2023	Financial statement support	Reviewed GAAP Checklist questions 7-33	1.2
Simpson,Rhett Everett	Senior	18 Jul 2023	Financial statement support	Provide commentary over Celsius' FS: EY GAAP Checklist Balance Sheet (Income statement and Statement of Cash Flows)	3.7
Simpson,Rhett Everett	Senior	18 Jul 2023	Financial statement support	Provide commentary over Celsius' FS: EY GAAP Checklist Balance Sheet (Accounting Policies, Advertising Costs, Asset Retirement Obligations, Business Combinations — Acquisition Method)	1.4

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Sun,Kaiyang	Senior Manager	18 Jul 2023	Financial Statement Support	Provided written instructions to other engagement team members for financial statements review tasks	0.6
Sun,Kaiyang	Senior Manager	18 Jul 2023	Financial Statement Support	Reviewed revenue recognition policy within the 2020/2021 financial statements and provided comments	1.3
Sun,Kaiyang	Senior Manager	18 Jul 2023	Financial Statement Support	Reviewed cryptocurrencies section of the 2020/2021 financial statements to understand the accounting treatment	1.8
Woods,John	Senior	18 Jul 2023	Financial statement support	Performed research related to re-audit guidance of historical financial statements	1.0
Zimmer,Kristin	Manager	18 Jul 2023	Financial statement support	Reviewed GAAP checklist questions 38-41 in conjunction with Footnote 12	0.2
Zimmer,Kristin	Manager	18 Jul 2023	Financial statement support	Reviewed GAAP checklist questions 34-47	1.6
Zimmer,Kristin	Manager	18 Jul 2023	Financial statement support	Reviewed GAAP checklist questions 105-123	1.3
Gust,Ryan Alexander	Senior	19 Jul 2023	Financial statement support	Review and plan financial statement workbook	0.6
Simpson,Rhett Everett	Senior	19 Jul 2023	Financial statement support	Provide commentary over Celsius' Financial Statement: EY GAAP Checklist Balance Sheet (Capitalized Interests, Collaborative Arrangements, Commitments and Contingencies)	2.8
Simpson,Rhett Everett	Senior	19 Jul 2023	Financial statement support	Provide commentary over Celsius' Financial Statement: EY GAAP Checklist Balance Sheet (Compensated Absences, Contract Accounting, Troubled Debt Restructurings)	2.2
Sun,Kaiyang	Senior Manager	19 Jul 2023	Financial Statement Support	Communication with the team on 2021 trail balance tie out instructions	0.8
Sun,Kaiyang	Senior Manager	19 Jul 2023	Financial Statement Support	Researched client provided materials for 2021 financial statements to set up workbook	1.2
Sun,Kaiyang	Senior Manager	19 Jul 2023	Financial Statement Support	Researched on 2021 financial statement line item mapping to prepare for 2021 financial statements	1.7
Zimmer,Kristin	Manager	19 Jul 2023	Financial statement support	Reviewed GAAP checklist questions 394-416	1.1

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Zimmer,Kristin	Manager	19 Jul 2023	Financial statement support	Research and prepared preliminary materiality calculation file	1.9
Zimmer,Kristin	Manager	19 Jul 2023	Financial statement support	Prepare 2021 Financial Statement workbook (mapping of accounts to financial statements and adding adjustments)	0.5
Gray,Amaya	Staff	20 Jul 2023	Financial statement support	Meeting to discuss payroll with Celsius and their Human Resources (HR) team. EY Attendees: A. Gray, J. Lipschutz, K. Sun, R. Gust, R. Lindeman, S. Riley. Other Attendees: P. Pandey (Celsius), T. Walsh (Celsius)	0.8
Gust,Ryan Alexander	Senior	20 Jul 2023	Financial statement support	Meeting to discuss payroll with Celsius and their Human Resources (HR) team. EY Attendees: A. Gray, J. Lipschutz, K. Sun, R. Gust, R. Lindeman, S. Riley. Other Attendees: P. Pandey (Celsius), T. Walsh (Celsius)	0.8
Gust,Ryan Alexander	Senior	20 Jul 2023	Financial statement support	Prepared trial balance for financial statement support and evaluated various files to determine which was most appropriate	1.3
Lindeman,Ryan Paul	Senior	20 Jul 2023	Financial statement support	Meeting to discuss payroll with Celsius and their Human Resources (HR) team. EY Attendees: A. Gray, J. Lipschutz, K. Sun, R. Gust, R. Lindeman, S. Riley. Other Attendees: P. Pandey (Celsius), T. Walsh (Celsius)	0.8
Lipschutz,Jordan D	Manager	20 Jul 2023	Financial statement support	Meeting to discuss payroll with Celsius and their Human Resources (HR) team. EY Attendees: A. Gray, J. Lipschutz, K. Sun, R. Gust, R. Lindeman, S. Riley. Other Attendees: P. Pandey (Celsius), T. Walsh (Celsius)	0.8
Riley,Sean	Senior Manager	20 Jul 2023	Financial statement support	Meeting to discuss payroll with Celsius and their Human Resources (HR) team. EY Attendees: A. Gray, J. Lipschutz, K. Sun, R. Gust, R. Lindeman, S. Riley. Other Attendees: P. Pandey (Celsius), T. Walsh (Celsius)	0.8

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Simpson,Rhett Everett	Senior	20 Jul 2023	Financial statement support	Meeting to discuss mapping of the 2021 trial balance along with adjusting journal entries needed for the uplift of 2021 financial statements. EY Attendees: K. Zimmer, K. Sun, R. Simpson	0.6
Simpson,Rhett Everett	Senior	20 Jul 2023	Financial statement support	Provide commentary over Celsius' Financial Statement: EY GAAP Checklist Balance Sheet (Transfers and Servicing of Financial Assets, Stock-Based Compensation, Segments of a Business)	3.3
Simpson,Rhett Everett	Senior	20 Jul 2023	Financial statement support	Compare trial balance to financial statement support provided to uplift 2021 and 2022 financial statements	3.1
Sun,Kaiyang	Senior Manager	20 Jul 2023	Financial Statement Support	Meeting to discuss payroll with Celsius and their Human Resources (HR) team. EY Attendees: A. Gray, J. Lipschutz, K. Sun, R. Gust, R. Lindeman, S. Riley. Other Attendees: P. Pandey (Celsius), T. Walsh (Celsius)	0.8
Sun,Kaiyang	Senior Manager	20 Jul 2023	Financial Statement Support	Meeting to discuss mapping of the 2021 trial balance along with adjusting journal entries needed for the uplift of 2021 financial statements. EY Attendees: K. Zimmer, K. Sun, R. Simpson	0.6
Sun,Kaiyang	Senior Manager	20 Jul 2023	Financial Statement Support	Set up financial statement workbook for 2021 financials	2.8
Zimmer,Kristin	Manager	20 Jul 2023	Financial statement support	Meeting to discuss mapping of the 2021 trial balance along with adjusting JEs needed for the uplift of 2021 financial statements. EY Attendees: K. Zimmer, K. Sun, R. Simpson	0.6
Zimmer,Kristin	Manager	20 Jul 2023	Financial statement support	Prepared financial statement workbook using 2021 trial balance	2.6
Zimmer,Kristin	Manager	20 Jul 2023	Financial statement support	Reviewed footnote 8 tie out	0.2
Zimmer,Kristin	Manager	20 Jul 2023	Financial statement support	Reviewed footnote Mapping	1.2
Zimmer,Kristin	Manager	20 Jul 2023	Financial statement support	Prepared comparison between 2021 trial balances provided	0.4

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gust,Ryan Alexander	Senior	21 Jul 2023	Financial statement support	Continued to prepare the trial balance for financial statement support	2.6
Gust,Ryan Alexander	Senior	21 Jul 2023	Financial statement support	Compare trial balance information to determine differences between files provided	2.3
Simpson,Rhett Everett	Senior	21 Jul 2023	Financial statement support	Compare trial balance and underlying support to financial statement support provided to uplift 2021 and 2022 financial statements	2.9
Simpson,Rhett Everett	Senior	21 Jul 2023	Financial statement support	Recalculation of footnotes 3, 4 and 8 to uplift 2021 and 2022 financial statements	3.5
Sun,Kaiyang	Senior Manager	21 Jul 2023	Financial statement support	Reviewed client provided trail balance and performed tie-out to financial statements	3.8
Sun,Kaiyang	Senior Manager	21 Jul 2023	Financial statement support	Summarized observations from the financial statements tie-out to client communication	1.7
Zaman,Sabina	Partner/Principal	21 Jul 2023	Financial statement support	Review excerpts of the disclosure document (pages 297 to 332)	1.0
Zimmer,Kristin	Manager	21 Jul 2023	Financial statement support	Reviewed peer benchmarking file for financial statement disclosures	2.3
Zimmer,Kristin	Manager	21 Jul 2023	Financial statement support	Reviewed documents provided for 2021 financial statement support	1.8
Zimmer,Kristin	Manager	21 Jul 2023	Financial statement support	Reviewed FS roll forward shell	0.9
Zimmer,Kristin	Manager	21 Jul 2023	Financial statement support	Reviewed GAAP checklist questions 394-416	1.4
Granados,Dariana	Staff	24 Jul 2023	Financial statement support	Meeting to walkthrough revenue recognition / impairment workbooks from Celsius team. EY Attendees: A. Gray, K. Sun, D. Grenados, j. , J. Block, J. Lipschutz, P. Yoo, P. Pandey, S. Riley, T. Hayes. Other Attendees: Y. Choi (Celsius), P. Pandey (Celsius), J. Block (Celsius), J. Fan (Celsius)	0.6
Gray,Amaya	Staff	24 Jul 2023	Financial statement support	Meeting to walkthrough revenue recognition / impairment workbooks from Celsius team. EY Attendees: A. Gray, K. Sun, D. Grenados, J. Lipschutz, P. Yoo, S. Riley, T. Hayes. Other Attendees: Y. Choi (Celsius), P. Pandey (Celsius), J. Block (Celsius), J. Fan (Celsius)	0.6

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gust,Ryan Alexander	Senior	24 Jul 2023	Financial statement support	Meeting to discuss the plan in drafting multiple years worth of financial statements EY Attendees: R. Gust, K. Sun	0.4
Gust,Ryan Alexander	Senior	24 Jul 2023	Financial statement support	Review financial statements to consolidate question log in preparation for tomorrow's client meeting and review material provided	2.7
Hayes,Taylor C	Manager	24 Jul 2023	Financial Statement Support	Meeting to walkthrough revenue recognition / impairment workbooks from Celsius team. EY Attendees: A. Gray, K. Sun, D. Grenados, j. , J. Block, J. Lipschutz, P. Yoo, P. Pandey, S. Riley, T. Hayes. Other Attendees: Y. Choi (Celsius), P. Pandey (Celsius), J. Block (Celsius), J. Fan (Celsius)	0.6
Lipschutz,Jordan D	Manager	24 Jul 2023	Financial statement support	Meeting to walkthrough revenue recognition / impairment workbooks from Celsius team. EY Attendees: A. Gray, K. Sun, D. Grenados, j. , J. Block, J. Lipschutz, P. Yoo, P. Pandey, S. Riley, T. Hayes. Other Attendees: Y. Choi (Celsius), P. Pandey (Celsius), J. Block (Celsius), J. Fan (Celsius)	0.6
Riley,Sean	Senior Manager	24 Jul 2023	Financial statement support	Meeting to walkthrough revenue recognition / impairment workbooks from Celsius team. EY Attendees: A. Gray, K. Sun, D. Grenados, j. , J. Block, J. Lipschutz, P. Yoo, P. Pandey, S. Riley, T. Hayes. Other Attendees: Y. Choi (Celsius), P. Pandey (Celsius), J. Block (Celsius), J. Fan (Celsius)	0.6
Simpson,Rhett Everett	Senior	24 Jul 2023	Financial statement support	Draft of the Organization footnote for the 2022 financial statements.	3.7
Simpson,Rhett Everett	Senior	24 Jul 2023	Financial statement support	Draft of the Property Plant and Equipment tables for the 2022 financial statements.	2.3
Sun,Kaiyang	Senior Manager	24 Jul 2023	Financial Statement Support	Meeting to discuss the plan in drafting multiple years worth of financial statements EY Attendees: R. Gust, K. Sun	0.4

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Sun,Kaiyang	Senior Manager	24 Jul 2023	Financial Statement Support	Meeting to walkthrough revenue recognition / impairment workbooks from Celsius team. EY Attendees: A. Gray, K. Sun, D. Grenados, j. , J. Block, J. Lipschutz, P. Yoo, P. Pandey, S. Riley, T. Hayes. Other Attendees: Y. Choi (Celsius), P. Pandey (Celsius), J. Block (Celsius), J. Fan (Celsius)	0.6
Sun,Kaiyang	Senior Manager	24 Jul 2023	Financial Statement Support	Reviewed the 2021 balance sheet and supporting schedules for financial statements preparation purposes	3.2
Sun,Kaiyang	Senior Manager	24 Jul 2023	Financial Statement Support	Reviewed the 2021 income statement and supporting schedules for financial statements preparation purposes	3.4
Yoo,Patrick	Senior	24 Jul 2023	Financial statement support	Meeting to walkthrough revenue recognition / impairment workbooks from Celsius team. EY Attendees: A. Gray, K. Sun, D. Grenados, j. , J. Block, J. Lipschutz, P. Yoo, P. Pandey, S. Riley, T. Hayes. Other Attendees: Y. Choi (Celsius), P. Pandey (Celsius), J. Block (Celsius), J. Fan (Celsius)	0.6
Zimmer,Kristin	Manager	24 Jul 2023	Financial statement support	Prepared SCF workbook support	2.9
Zimmer,Kristin	Manager	24 Jul 2023	Financial statement support	Read through peer financials for assigned FN	1.1
Gray,Amaya	Staff	25 Jul 2023	Financial statement support	Meeting with EY and Celsius teams to discuss 2021 financial statements and any open items . EY Attendees: A. Gray, J. Lipschutz, K. Sun, K. Zimmer, R. Simpson, R. Gust, S. Riley. Other Attendees: J. Block (Celsius), J. Fan (Celsius)	0.6
Gray,Amaya	Staff	25 Jul 2023	Financial statement support	Meeting to map out transaction structure for approaching the timeline of the registration statement EY Attendees: A. Gray, D. Helwing, J. Lipschutz, K. Sun, S. Zaman, S. Riley, S. Hanrahan	0.6

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gust,Ryan Alexander	Senior	25 Jul 2023	Financial statement support	Meeting with EY and Celsius teams to discuss 2021 financial statements and any open items . EY Attendees: A. Gray, J. Lipschutz, K. Sun, K. Zimmer, R. Simpson, R. Gust, S. Riley. Other Attendees: J. Block (Celsius), J. Fan (Celsius)	0.6
Gust,Ryan Alexander	Senior	25 Jul 2023	Financial statement support	Meeting to discuss the organization of the financial statement workpaper EY Attendees: R. Gust, K. Sun	0.3
Gust,Ryan Alexander	Senior	25 Jul 2023	Financial statement support	Review provided FN support and consolidate questions to ask management	2.7
Gust,Ryan Alexander	Senior	25 Jul 2023	Financial statement support	Prepare the Related Parties Footnote for FY 2022 financial statements	2.3
Lipschutz,Jordan D	Manager	25 Jul 2023	Financial statement support	Meeting with EY and Celsius teams to discuss 2021 financial statements and any open items . EY Attendees: A. Gray, J. Lipschutz, K. Sun, K. Zimmer, R. Simpson, R. Gust, S. Riley. Other Attendees: J. Block (Celsius), J. Fan (Celsius)	0.6
Lipschutz,Jordan D	Manager	25 Jul 2023	Financial statement support	Meeting to map out transaction structure for approaching the timeline of the registration statement EY Attendees: A. Gray, D. Helwing, J. Lipschutz, K. Sun, S. Zaman, S. Riley, S. Hanrahan	0.6
Riley,Sean	Senior Manager	25 Jul 2023	Financial statement support	Meeting with EY and Celsius teams to discuss 2021 financial statements and any open items . EY Attendees: A. Gray, J. Lipschutz, K. Sun, K. Zimmer, R. Simpson, R. Gust, S. Riley. Other Attendees: J. Block (Celsius), J. Fan (Celsius)	0.6
Riley,Sean	Senior Manager	25 Jul 2023	Financial statement support	Meeting to map out transaction structure for approaching the timeline of the registration statement EY Attendees: A. Gray, D. Helwing, J. Lipschutz, K. Sun, S. Zaman, S. Riley, S. Hanrahan	0.6

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Simpson,Rhett Everett	Senior	25 Jul 2023	Financial statement support	Meeting with EY and Celsius teams to discuss 2021 financial statements and any open items . EY Attendees: A. Gray, J. Lipschutz, K. Sun, K. Zimmer, R. Simpson, R. Gust, S. Riley. Other Attendees: J. Block (Celsius), J. Fan (Celsius)	0.6
Simpson,Rhett Everett	Senior	25 Jul 2023	Financial statement support	Provide commentary over Celsius' FS: EY GAAP Checklist Balance Sheet (Sale-Leaseback Transactions, Segments of a business)	2.7
Simpson,Rhett Everett	Senior	25 Jul 2023	Financial statement support	Draft of the Property Plant and Equipment tables for the 2022 financial statements.	1.3
Sun,Kaiyang	Senior Manager	25 Jul 2023	Financial Statement Support	Meeting with EY and Celsius teams to discuss 2021 financial statements and any open items . EY Attendees: A. Gray, J. Lipschutz, K. Sun, K. Zimmer, R. Simpson, R. Gust, S. Riley. Other Attendees: J. Block (Celsius), J. Fan (Celsius)	0.6
Sun,Kaiyang	Senior Manager	25 Jul 2023	Financial Statement Support	Meeting to map out transaction structure for approaching the timeline of the registration statement EY Attendees: A. Gray, D. Helwing, J. Lipschutz, K. Sun, S. Zaman, S. Riley, S. Hanrahan	0.6
Sun,Kaiyang	Senior Manager	25 Jul 2023	Financial Statement Support	Meeting to discuss the organization of the financial statement workpaper EY Attendees: R. Gust, K. Sun	0.3
Sun,Kaiyang	Senior Manager	25 Jul 2023	Financial Statement Support	Researched disclosure requirements for related party transactions	0.8
Sun,Kaiyang	Senior Manager	25 Jul 2023	Financial Statement Support	Reviewed related party transactions for disclosure purposes	2.8
Sun,Kaiyang	Senior Manager	25 Jul 2023	Financial Statement Support	Set up financial statement project plan based on footnote disclosures	1.4
Sun,Kaiyang	Senior Manager	25 Jul 2023	Financial Statement Support	Compile financial statements shell leveraging peer financials	2.8
Zaman,Sabina	Partner/Principal	25 Jul 2023	Financial Statement Support	Meeting to map out transaction structure for approaching the timeline of the registration statement EY Attendees: A. Gray, D. Helwing, J. Lipschutz, K. Sun, S. Zaman, S. Riley, S. Hanrahan	0.6

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Zimmer,Kristin	Manager	25 Jul 2023	Financial statement support	Meeting with EY and Celsius teams to discuss 2021 financial statements and any open items . EY Attendees: A. Gray, J. Lipschutz, K. Sun, K. Zimmer, R. Simpson, R. Gust, S. Riley. Other Attendees: J. Block (Celsius), J. Fan (Celsius)	0.6
Zimmer,Kristin	Manager	25 Jul 2023	Financial statement support	Completed financial statement mapping for 2021 numbers	2.1
Zimmer,Kristin	Manager	25 Jul 2023	Financial statement support	Reviewed footnote financials for US Bitcoin Corp	2.3
Deravin,Susan	Senior Manager	26 Jul 2023	Financial statement support	Meeting to discuss the accounting treatment and disclosure requirement for Related Party Debt EY Attendees: K. Sun, S. Riley, S. Deravin	0.5
Deravin,Susan	Senior Manager	26 Jul 2023	Financial statement support	Meeting to discuss the accounting impact under ASC 852. EY Attendees: K. Sun, S. Riley, S. Deravin	0.9
Gray,Amaya	Staff	26 Jul 2023	Financial statement support	Meeting with EY and Celsius team to coordinate and walk through Payroll AJE items. EY Attendees: A. Gray, J. Lipschutz, K. Sun, R. Gust, S. Riley. Other Attendees: P. Pandey (Celsius), J. Block (Celsius)	0.4
Gust,Ryan Alexander	Senior	26 Jul 2023	Financial statement support	Meeting with EY and Celsius team to coordinate and walk through Payroll AJE items. EY Attendees: A. Gray, J. Lipschutz, K. Sun, R. Gust, S. Riley. Other Attendees: P. Pandey (Celsius), J. Block (Celsius)	0.4
Gust,Ryan Alexander	Senior	26 Jul 2023	Financial statement support	Review guidance related to liabilities subject to compromise on the balance sheet	0.6
Gust,Ryan Alexander	Senior	26 Jul 2023	Financial statement support	Continue to prepare the related parties footnote for FY 2022	2.1
Gust,Ryan Alexander	Senior	26 Jul 2023	Financial statement support	Review GAAP checklist for prepaid assets and advanced payments	2.1
Hayes,Taylor C	Manager	26 Jul 2023	Financial Statement Support	Meeting to discuss Property, Plant, and Equipment (PPE) balances as of 12/31/2022 to be added to the uplifted financial statements EY Attendees: P. Yoo, T. Hayes	0.6

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hayes,Taylor C	Manager	26 Jul 2023	Financial Statement Support	Vouching dispositions of Bitcoin to Fireblocks report to confirm that BTC outflows occurred	2.2
Hayes,Taylor C	Manager	26 Jul 2023	Financial Statement Support	Review of options trading workbook provided by client to understand Bitcoin option trading activity as it related to the digital assets workbooks, including blockchain verification	3.7
Lipschutz,Jordan D	Manager	26 Jul 2023	Financial statement support	Meeting with EY and Celsius team to coordinate and walk through Payroll adjusting journal entries (AJE) items. EY Attendees: A. Gray, J. Lipschutz, K. Sun, R. Gust, S. Riley. Other Attendees: P. Pandey (Celsius), J. Block (Celsius)	0.4
Quinn,Michael J	Executive Director	26 Jul 2023	Financial statement support	Review of Debt workbook FY22	0.6
Quinn,Michael J	Executive Director	26 Jul 2023	Financial statement support	Review of Fixed Asset workbook 3-31-22	0.3
Quinn,Michael J	Executive Director	26 Jul 2023	Financial statement support	Review of Fixed Asset workbook 6-30-22	0.3
Quinn,Michael J	Executive Director	26 Jul 2023	Financial statement support	Review of Fixed Asset workbook 9-30-22	0.3
Quinn,Michael J	Executive Director	26 Jul 2023	Financial statement support	Review of Fixed Asset workbook 12-31-22	0.3
Quinn,Michael J	Executive Director	26 Jul 2023	Financial statement support	Review of fixed assets reconciliation - Annual FY 2022	0.2
Riley,Sean	Senior Manager	26 Jul 2023	Financial statement support	Meeting to discuss the accounting treatment and disclosure requirement for Related Party Debt EY Attendees: K. Sun, S. Riley, S. Deravin	0.5
Riley,Sean	Senior Manager	26 Jul 2023	Financial statement support	Meeting to discuss the accounting impact under ASC 852. EY Attendees: K. Sun, S. Riley, S. Deravin	0.9
Riley,Sean	Senior Manager	26 Jul 2023	Financial statement support	Meeting with EY and Celsius team to coordinate and walk through Payroll AJE items. EY Attendees: A. Gray, J. Lipschutz, K. Sun, R. Gust, S. Riley. Other Attendees: P. Pandey (Celsius), J. Block (Celsius)	0.4

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Simpson,Rhett Everett	Senior	26 Jul 2023	Financial statement support	Research peer disclosures for disclosure of Bankruptcy and restructuring.	2.3
Simpson,Rhett Everett	Senior	26 Jul 2023	Financial statement support	Draft of liquidity language to be added to the financial statement disclosures.	1.5
Simpson,Rhett Everett	Senior	26 Jul 2023	Financial statement support	Initial draft of Bankruptcy and restructuring disclosure.	2.2
Sun,Kaiyang	Senior Manager	26 Jul 2023	Financial Statement Support	Meeting to discuss the accounting treatment and disclosure requirement for Related Party Debt EY Attendees: K. Sun, S. Riley, S. Deravin	0.5
Sun,Kaiyang	Senior Manager	26 Jul 2023	Financial Statement Support	Meeting to discuss the accounting impact under ASC 852. EY Attendees: K. Sun, S. Riley, S. Deravin	0.9
Sun,Kaiyang	Senior Manager	26 Jul 2023	Financial Statement Support	Meeting with EY and Celsius team to coordinate and walk through Payroll AJE items. EY Attendees: A. Gray, J. Lipschutz, K. Sun, R. Gust, S. Riley. Other Attendees: P. Pandey (Celsius), J. Block (Celsius)	0.4
Sun,Kaiyang	Senior Manager	26 Jul 2023	Financial Statement Support	Reviewed disclosure statement to understand project structure	1.2
Sun,Kaiyang	Senior Manager	26 Jul 2023	Financial Statement Support	Reviewed 2021 to 2022 trail balance mapping for financial statement line item mapping purposes	3.4
Sun,Kaiyang	Senior Manager	26 Jul 2023	Financial Statement Support	Researched Form 10 Registration filing requirements and timeline	1.1
Yoo,Patrick	Senior	26 Jul 2023	Financial statement support	Meeting to discuss Property, Plant, and Equipment (PPE) balances as of 12/31/2022 to be added to the uplifted financial statements EY Attendees: P. Yoo, T. Hayes	0.6
Zimmer,Kristin	Manager	26 Jul 2023	Financial statement support	Reviewed FS mapping for 2022	1.2
Zimmer,Kristin	Manager	26 Jul 2023	Financial statement support	Reviewed FS mapping for 2020	0.4
Zimmer,Kristin	Manager	26 Jul 2023	Financial statement support	Prepared statement of changes in equity tie out	0.3
Zimmer,Kristin	Manager	26 Jul 2023	Financial statement support	Read through peer financials for assigned footnote	3.3

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Zimmer,Kristin	Manager	26 Jul 2023	Financial statement support	Compared FS amounts for 2021 between 5.3 file and 5.9 file	1.8
Chen,Justin	Staff	27 Jul 2023	Financial Statement Support	Amend AA.1 - Celsius Mining - FS 12.31.2022	0.5
Chen,Justin	Staff	27 Jul 2023	Financial Statement Support	Analyze and organize invoice data for advance payments - Bitmain & MicroBT	2.3
Chen,Justin	Staff	27 Jul 2023	Financial Statement Support	Tying Invoice data directly out to invoices for advance payments- - Bitmain & MicroBT	3.5
Gust,Ryan Alexander	Senior	27 Jul 2023	Financial statement support	Meeting to discuss advanced payments testing EY Attendees: R. Gust, K. Sun	0.4
Gust,Ryan Alexander	Senior	27 Jul 2023	Financial statement support	Reviewed the advanced payment workpapers and the support provided for FY2021	1.2
Gust,Ryan Alexander	Senior	27 Jul 2023	Financial statement support	Review the PPE workpapers and compile the footnote	1.4
Gust,Ryan Alexander	Senior	27 Jul 2023	Financial statement support	Update the prepaid footnote	0.7
Gust,Ryan Alexander	Senior	27 Jul 2023	Financial statement support	Update the other current asset footnote	0.6
Quinn,Michael J	Executive Director	27 Jul 2023	Financial statement support	Review of Payroll Reconciliation workpaper	0.4
Quinn,Michael J	Executive Director	27 Jul 2023	Financial statement support	Review of other payables Reconciliation workpaper	0.2
Quinn,Michael J	Executive Director	27 Jul 2023	Financial statement support	Review of cash Reconciliation workpaper	0.1
Quinn,Michael J	Executive Director	27 Jul 2023	Financial statement support	Review of Lease Reconciliation workpaper	0.3
Simpson,Rhett Everett	Senior	27 Jul 2023	Financial statement support	Draft of going concern language to be added to the financial statement disclosures.	1.9
Simpson,Rhett Everett	Senior	27 Jul 2023	Financial statement support	Review of benchmarking file to Celsius' peers.	2.2
Sun,Kaiyang	Senior Manager	27 Jul 2023	Financial Statement Support	Meeting to discuss advanced payments testing EY Attendees: R. Gust, K. Sun	0.4
Yoo,Patrick	Senior	27 Jul 2023	Financial statement support	Begin drafting fixed assets footnote within financial statements	0.4
Zimmer,Kristin	Manager	27 Jul 2023	Financial statement support	Reviewed footnote 1	3.2

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Zimmer,Kristin	Manager	27 Jul 2023	Financial statement support	Reviewing similar bankruptcy filings for brand new Footnote to benchmark and review what others are including	2.4
Zimmer,Kristin	Manager	27 Jul 2023	Financial statement support	Completed GAAP checklist review of Going Concern	0.3
Zimmer,Kristin	Manager	27 Jul 2023	Financial statement support	Review through peer financials for assigned footnote	2.1
Chen,Justin	Staff	28 Jul 2023	Financial statement support	Discussion regarding prepaid payables and our approach EY Attendees: J. Chen, R. Gust	0.5
Chen,Justin	Staff	28 Jul 2023	Financial Statement Support	Analyzing and organizing invoice data for advance payments - MicroBT	1.5
Chen,Justin	Staff	28 Jul 2023	Financial Statement Support	Tying Invoice data directly out to invoices for advance payments- MicroBT	2.6
Chen,Justin	Staff	28 Jul 2023	Financial Statement Support	Reconciling differences between GL entries and Invoice amounts	1.3
Chen,Justin	Staff	28 Jul 2023	Financial Statement Support	Review Prepared By Client (PBC) to review for support required for advance payments	0.3
Chen,Justin	Staff	28 Jul 2023	Financial Statement Support	Advance Payments tied to bank statements from October 2021 to present	1.0
Gust,Ryan Alexander	Senior	28 Jul 2023	Financial statement support	Meeting to discuss workpaper support folders and workpaper support. EY Attendees: K. Sun, K. Zimmer, R. Gust. Other Attendees: J. Fan (Celsius)	0.9
Gust,Ryan Alexander	Senior	28 Jul 2023	Financial statement support	Discussion regarding prepaid payables and our approach EY Attendees: J. Chen, R. Gust	0.5
Gust,Ryan Alexander	Senior	28 Jul 2023	Financial statement support	Review the GAAP checklist and review footnotes for compliance	0.6
Quinn,Michael J	Executive Director	28 Jul 2023	Financial statement support	Review of prepaid schedules	0.5
Simpson,Rhett Everett	Senior	28 Jul 2023	Financial statement support	Reorganization and update of 2022 financial statements.	2.9
Simpson,Rhett Everett	Senior	28 Jul 2023	Financial statement support	Draft the Subsequent events footnote for the 2022 financial statements.	1.1

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Sun,Kaiyang	Senior Manager	28 Jul 2023	Financial Statement Support	Meeting to discuss workpaper support folders and workpaper support. EY Attendees: K. Sun, K. Zimmer, R. Gust. Other Attendees: J. Fan (Celsius)	0.9
Sun,Kaiyang	Senior Manager	28 Jul 2023	Financial Statement Support	Reviewed client provided files to prepare for 2021 financial statements support	2.6
Sun,Kaiyang	Senior Manager	28 Jul 2023	Financial Statement Support	Reviewed cryptocurrencies footnote disclosures and peer financial statements	3.1
Sun,Kaiyang	Senior Manager	28 Jul 2023	Financial Statement Support	Reviewed disclosure statement to understand related party transactions	2.4
Zimmer,Kristin	Manager	28 Jul 2023	Financial statement support	Meeting to discuss workpaper support folders and workpaper support. EY Attendees: K. Sun, K. Zimmer, R. Gust. Other Attendees: J. Fan (Celsius)	0.9
Zimmer,Kristin	Manager	28 Jul 2023	Financial statement support	Reviewed Statement of Cash Flows (SCF) mapping	0.3
Zimmer,Kristin	Manager	28 Jul 2023	Financial statement support	Review through peer financials for assigned FN	1.9
Zimmer,Kristin	Manager	28 Jul 2023	Financial statement support	Prepared peer analysis for FN 2	2.3
Riley,Sean	Senior Manager	30 Jul 2023	Financial statement support	Review of 2021 financial statements and corresponding support workbook.	2.7
Sun,Kaiyang	Senior Manager	30 Jul 2023	Financial statement support	Reviewed organization section of the financial statements footnotes	1.7
Sun,Kaiyang	Senior Manager	30 Jul 2023	Financial statement support	Reviewed liquidity and financial conditions section of the financial statements footnotes	1.2
Sun,Kaiyang	Senior Manager	30 Jul 2023	Financial statement support	Reviewed subsequent events section of the financial statements footnotes	1.8
Sun,Kaiyang	Senior Manager	30 Jul 2023	Financial statement support	Reviewed cryptocurrency section of the financial statements footnotes	1.6
Bhatti,Sobia	Senior	31 Jul 2023	Financial statement support	Client Learning and acquaintance with crypto	1.8
Bhatti,Sobia	Senior	31 Jul 2023	Financial statement support	Work for Financial statements Footnotes	2.9

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Chen,Justin	Staff	31 Jul 2023	Financial statement support	Discussion regarding how to prepare documentation around Footnote 2 with J. Chen, K. Zimmer (EY)	0.3
Chen,Justin	Staff	31 Jul 2023	Financial statement support	Prepare footnote 2, researching similar companies language	2.5
Chen,Justin	Staff	31 Jul 2023	Financial Statement Support	Advance Payments tied to bank statements across all months	1.0
Chen,Justin	Staff	31 Jul 2023	Financial Statement Support	Vouching additional journal entries from 2021 to invoice payment	1.0
Chen,Justin	Staff	31 Jul 2023	Financial Statement Support	Update observations and questions list for advance payments	1.0
Chen,Justin	Staff	31 Jul 2023	Financial Statement Support	Prepare lead sheet and reconciling trial balance and general ledger for advance payment account	1.0
Quinn,Michael J	Executive Director	31 Jul 2023	Financial statement support	Review of other payables Reconciliation workpaper	0.6
Simpson,Rhett Everett	Senior	31 Jul 2023	Financial statement support	Draft the Subsequent events footnote for the 2022 financial statements.	3.3
Sun,Kaiyang	Senior Manager	31 Jul 2023	Financial statement support	Prepared footnote support example for financial statements tie-out purposes	1.4
Sun,Kaiyang	Senior Manager	31 Jul 2023	Financial statement support	Communicated guidance on addressing comments left for the financial statements disclosures	0.8
Sun,Kaiyang	Senior Manager	31 Jul 2023	Financial statement support	Researched peer financial statements for bankruptcy related disclosures	1.4
Sun,Kaiyang	Senior Manager	31 Jul 2023	Financial statement support	Researched peer financial statements for cryptocurrency related disclosures	1.6
Sun,Kaiyang	Senior Manager	31 Jul 2023	Financial statement support	Reviewing 2020 and 2021 financial statements mapping and tie-out	1.6
Zimmer,Kristin	Manager	31 Jul 2023	Financial statement support	Discussion regarding how to prepare documentation around Footnote 2 with J. Chen, K. Zimmer (EY)	0.3
Zimmer,Kristin	Manager	31 Jul 2023	Financial statement support	Prepare Statement of Cash Flows (SCF) 2021 tie out (amounts to supporting documentation)	2.7
Zimmer,Kristin	Manager	31 Jul 2023	Financial statement support	Review footnote 1 & 2 disclosure	0.6
Bhatti, Sobia	Senior	01 Aug 2023	Financial Statement Support	Discussing Next Steps / Questions for Financials. EY Attendees: S. Bhatti, K. Zimmer.	0.2

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Bhatti, Sobia	Senior	01 Aug 2023	Financial statement support	Prepare footnote for Property, Plant, and Equipment (PPE)	3.4
Bhatti, Sobia	Senior	01 Aug 2023	Financial statement support	Compilation / analysis of data to support preparation of cryptocurrency footnote in Microsoft Word	1.2
Bhatti, Sobia	Senior	01 Aug 2023	Financial statement support	Compilation / analysis of data to support preparation of Plant, Property, and Equipment (PPE) footnote in Microsoft Excel	0.5
Bhatti, Sobia	Senior	01 Aug 2023	Financial Statement Support	Discussion to update and realign Financial Statement group's current and upcoming tasks EY Attendees: J. Chen, B. Eo, K. Sun, K. Zimmer, R. Simpson, R. Gust, R. Lindeman, S. Bhatti	0.5
Bhatti, Sobia	Senior	01 Aug 2023	Financial Statement Support	Discuss Fixed Assets (FA) for 2022 and 2021. EY Attendees: P. Yoo, S. Bhatti.	0.2
Caruso,Thierry	Partner/Principal	01 Aug 2023	Financial Statement Support	Meeting to discuss the applicable accounting standard for financial reporting purposes EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso	0.5
Suarez,Ben R.	Senior Manager	01 Aug 2023	Financial statement support	Meeting to discuss the applicable accounting standard for financial reporting purposes EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso	0.5
Eo, Brian Y	Manager	01 Aug 2023	Financial statement support	Review agreements and underlying supports related to revolving credit agreement	2.2
Eo, Brian Y	Manager	01 Aug 2023	Financial statement support	Review Generally Accepted Accounting Principles requirements in the Generally Accepted Accounting Principles checklist for related party	0.7
Eo, Brian Y	Manager	01 Aug 2023	Financial statement support	Draft related party footnote disclosures - \$750M Loan	2.8
Eo, Brian Y	Manager	01 Aug 2023	Financial Statement Support	Discussion to update and realign Financial Statement group's current and upcoming tasks EY Attendees: J. Chen, B. Eo, K. Sun, K. Zimmer, R. Simpson, R. Gust, R. Lindeman, S. Bhatti	0.5
Eo, Brian Y	Manager	01 Aug 2023	Financial statement support	Draft related party footnote disclosures - \$150M Loan	2.6

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gust, Ryan A.	Senior	01 Aug 2023	Financial statement support	Review Property, Plant, and Equipment (PPE) footnote and Generally Accepted Accounting Principles requirements in the Generally Accepted Accounting Principles checklist	1.3
Gust, Ryan A.	Senior	01 Aug 2023	Financial Statement Support	Discussion to update and realign Financial Statement group's current and upcoming tasks EY Attendees: J. Chen, B. Eo, K. Sun, K. Zimmer, R. Simpson, R. Gust, R. Lindeman, S. Bhatti	0.5
Hayes, Taylor	Manager	01 Aug 2023	Financial Statement Support	Meeting to discuss FY 2021 activity and balances related to the intercompany BTC loan and potential disclosures. Go over support provided thus far and strategize on first draft of footnote preparation. EY Attendees: K. Sun, P. Yoo, T. Hayes	0.4
Helwing, Dan S.	Partner/Principal	01 Aug 2023	Financial statement support	Meeting to discuss the applicable accounting standard for financial reporting purposes EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso	0.5
Horn, David	Executive Director	01 Aug 2023	Financial Statement Support	Meeting to discuss the applicable accounting standard for financial reporting purposes EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso	0.5
Sun, Kaiyang	Senior Manager	01 Aug 2023	Financial Statement Support	Discussion to update and realign Financial Statement group's current and upcoming tasks EY Attendees: J. Chen, B. Eo, K. Sun, K. Zimmer, R. Simpson, R. Gust, R. Lindeman, S. Bhatti	0.5
Sun, Kaiyang	Senior Manager	01 Aug 2023	Financial Statement Support	Reviewed related party footnote disclosures and provided comments	2.8
Sun, Kaiyang	Senior Manager	01 Aug 2023	Financial Statement Support	Reviewed open questions related to 2021 financial statements presentations	2.2
Sun, Kaiyang	Senior Manager	01 Aug 2023	Financial Statement Support	Meeting to discuss the applicable accounting standard for financial reporting purposes EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso	0.5

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Sun, Kaiyang	Senior Manager	01 Aug 2023	Financial Statement Support	Meeting to discuss FY 2021 activity and balances related to the intercompany BTC loan and potential disclosures. Go over support provided thus far and strategize on first draft of footnote preparation. EY Attendees: K. Sun, P. Yoo, T. Hayes	0.4
Sun, Kaiyang	Senior Manager	01 Aug 2023	Financial Statement Support	Team met to discuss 2020 / 2021 presentation and overall status of supporting documentation (Sendsafely) for 2021 / 2020 financials. EY Attendees: K. Sun, K. Zimmer	0.5
Simpson,Rhett	Senior	01 Aug 2023	Financial Statement Support	Discussion to update and realign Financial Statement group's current and upcoming tasks EY Attendees: J. Chen, B. Eo, K. Sun, K. Zimmer, R. Simpson, R. Gust, R. Lindeman, S. Bhatti	0.5
Simpson,Rhett	Senior	01 Aug 2023	Financial statement support	High level comparison of Celsius' 2022 financial statements to Generally Accepted Accounting Principles guidance.	3.2
Simpson,Rhett	Senior	01 Aug 2023	Financial statement support	Research of events to be included in the Contingencies footnote for the 2022 financial statements.	3.7
Riley,Sean	Senior Manager	01 Aug 2023	Financial Statement Support	Meeting to discuss the applicable accounting standard for financial reporting purposes EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso	0.5
Yoo, Patrick	Senior	01 Aug 2023	Financial Statement Support	Discuss Fixed Assets (FA) for 2022 and 2021. EY Attendees: P. Yoo, S. Bhatti.	0.2
Yoo, Patrick	Senior	01 Aug 2023	Financial Statement Support	Meeting to discuss FY 2021 activity and balances related to the intercompany BTC loan and potential disclosures. Go over support provided thus far and strategize on first draft of footnote preparation. EY Attendees: K. Sun, P. Yoo, T. Hayes	0.4
Zaman,Sabina	Partner/Principal	01 Aug 2023	Financial Statement Support	Meeting to discuss the applicable accounting standard for financial reporting purposes EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso	0.5

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Zimmer,Kristin	Manager	01 Aug 2023	Financial Statement Support	Discussion to update and realign Financial Statement group's current and upcoming tasks EY Attendees: J. Chen, B. Eo, K. Sun, K. Zimmer, R. Simpson, R. Gust, R. Lindeman, S. Bhatti	0.5
Zimmer,Kristin	Manager	01 Aug 2023	Financial Statement Support	Discussing Next Steps / Questions for Financials. EY Attendees: S. Bhatti, K. Zimmer.	0.2
Zimmer,Kristin	Manager	01 Aug 2023	Financial Statement Support	Prepared Statement of Cash Flows (SCF)2021 open items request workbook	2.1
Zimmer,Kristin	Manager	01 Aug 2023	Financial Statement Support	Review footnote 5 Cryptocurrency rollforward	1.6
Zimmer,Kristin	Manager	01 Aug 2023	Financial Statement Support	Review updates to footnote 1 and 2 and responded to review comments	2.6
Zimmer,Kristin	Manager	01 Aug 2023	Financial Statement Support	Meeting to discuss 2020 / 2021 presentation and overall status of supporting documentation (Sendsafely) for 2021 / 2020 financials. EY Attendees: K. Sun, K. Zimmer	0.5
Chen,Justin	Senior	01 Aug 2023	Financial Statement Support	Discussion to update and realign Financial Statement group's current and upcoming tasks EY Attendees: J. Chen, B. Eo, K. Sun, K. Zimmer, R. Simpson, R. Gust, R. Lindeman, S. Bhatti	0.5
Chen,Justin	Senior	01 Aug 2023	Financial statement support	Review Financial Statement Foot Notes to account for numbers to be support	2.3
Chen,Justin	Senior	01 Aug 2023	Financial statement support	Analyze Financial Workpaper	0.5
Chen,Justin	Senior	01 Aug 2023	Financial statement support	Consolidated financial workpaper footnote tabs with previous outdated tabs	1.5
Chen,Justin	Senior	01 Aug 2023	Financial statement support	Cross referenced and support Statement of Cash Flow (SCF) figures with 2020 Trial Balance (TB)	0.8
Lindeman,Ryan	Senior	01 Aug 2023	Financial statement support	Discussion to update and realign Financial Statement group's current and upcoming tasks EY Attendees: J. Chen, B. Eo, K. Sun, K. Zimmer, R. Simpson, R. Gust, R. Lindeman, S. Bhatti	0.5

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Deravin, Susan	Senior Manager	01 Aug 2023	Financial statement support	Meeting to discuss the applicable accounting standard for financial reporting purposes EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso	0.5
Beattie, Steve	Partner/Principal	02 Aug 2023	Financial Statement Support	Meeting to discuss Financial Statement Audit workpapers EY Attendees: S. Beattie, S. Zaman, J. Hill	0.7
Bhatti, Sobia	Senior	02 Aug 2023	Financial Statement Support	Data Mining discussion amounts. EY Attendees: S. Bhatti, T. Hayes.	0.3
Bhatti, Sobia	Senior	02 Aug 2023	Financial Statement Support	To discuss comments on financial statements. EY Attendees: S. Bhatti, R. Simpson.	0.1
Bhatti, Sobia	Senior	02 Aug 2023	Financial statement support	Prepare footnote for Property, Plant, and Equipment (PPE)	3.3
Bhatti, Sobia	Senior	02 Aug 2023	Financial statement support	Generally Accepted Accounting Principles checklists checks	2.1
Bhatti, Sobia	Senior	02 Aug 2023	Financial statement support	Prepare footnote 2 liquidity concerns	1.7
Hayes, Taylor	Manager	02 Aug 2023	Financial Statement Support	Data Mining discussion amounts. EY Attendees: S. Bhatti, T. Hayes.	0.3
Hill,Jeff	Partner/Principal	02 Aug 2023	Financial Statement Support	Meeting to discuss Financial Statement Audit workpapers EY Attendees: S. Beattie, S. Zaman, J. Hill	0.7
Holliday, Lindsay R.	Executive Director	02 Aug 2023	Financial statement support	Review of bankruptcy accounting implications summary	0.5
Quinn, Michael J.	Executive Director	02 Aug 2023	Financial statement support	Executive review of accrued expenses worksheet	0.6
Sun, Kaiyang	Senior Manager	02 Aug 2023	Financial Statement Support	Meeting to discuss 2020 / 2021 presentation and overall status of supporting documentation (Sendsafely) for 2021 / 2020 financials. EY Attendees: K. Sun, K. Zimmer	0.5
Sun, Kaiyang	Senior Manager	02 Aug 2023	Financial Statement Support	Prepared meeting materials for client meetings related to intercompany loan	1.8
Sun, Kaiyang	Senior Manager	02 Aug 2023	Financial Statement Support	Organized follow-up questions and action items related to intercompany loan reconciliations	1.7
Sun, Kaiyang	Senior Manager	02 Aug 2023	Financial Statement Support	Reviewed status of the footnote disclosures for 2022 financial statements	1.2

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Sun, Kaiyang	Senior Manager	02 Aug 2023	Financial Statement Support	Reviewed journal entries booked for convertible debt for 2021	1.2
Sun, Kaiyang	Senior Manager	02 Aug 2023	Financial Statement Support	Researched underlying workpaper supports for convertible debt for 2021	0.8
Sun, Kaiyang	Senior Manager	02 Aug 2023	Financial Statement Support	Reviewed journal entries booked for equity investments for 2021	1.1
Sun, Kaiyang	Senior Manager	02 Aug 2023	Financial Statement Support	Researched underlying workpaper supports for equity investments for 2021	0.9
Simpson,Rhett	Senior	02 Aug 2023	Financial Statement Support	To discuss comments on financial statements. EY Attendees: S. Bhatti, R. Simpson.	0.1
Simpson,Rhett	Senior	02 Aug 2023	Financial statement support	Drafting language to be included in the bankruptcy footnote for the 2022 financial statements	2.2
Simpson,Rhett	Senior	02 Aug 2023	Financial statement support	Drafting language for the Contingencies footnote for the 2022 financial statements	2.8
Zaman,Sabina	Partner/Principal	02 Aug 2023	Financial Statement Support	Meeting to discuss Financial Statement Audit workpapers EY Attendees: S. Beattie, S. Zaman, J. Hill	0.7
Zimmer,Kristin	Manager	02 Aug 2023	Financial Statement Support	Prepared footnote 4 Concentrations and worked through populating numbers	3.3
Zimmer,Kristin	Manager	02 Aug 2023	Financial Statement Support	Review commitments and contingencies footnote support	2.3
Zimmer,Kristin	Manager	02 Aug 2023	Financial Statement Support	Review 2020 Statement of Cash Flows (SCF)workbook	1.6
Chen,Justin	Senior	02 Aug 2023	Financial statement support	Assisted with mapping out trial balance and supporting each account with specific workpaper	3.0
Chen,Justin	Senior	02 Aug 2023	Financial statement support	Added tickmark to 2020, 2021, and 2022 trial balances	0.5
Chen,Justin	Senior	02 Aug 2023	Financial statement support	Recreated Statement of Cash Flows (SCF) with 2020 figures	3.3
Chen,Justin	Senior	02 Aug 2023	Financial statement support	Cross referenced and support Statement of Cash Flows (SCF) figures with 2020 TB	0.5
Lindeman,Ryan	Senior	02 Aug 2023	Financial statement support	Day 1 Review the accounting disclosure checklist to determine the necessary disclosures for Celsius Financial Statements - Part 1	2.2

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Lindeman,Ryan	Senior	02 Aug 2023	Financial statement support	Day 1 Review the accounting disclosure checklist to determine the necessary disclosures for Celsius Financial Statements - Part 2	1.9
Bhatti, Sobia	Senior	03 Aug 2023	Financial statement support	Prepare footnote 2 liquidity concerns follow up Day 2	0.3
Bhatti, Sobia	Senior	03 Aug 2023	Financial statement support	Compilation / analysis of data to support preparation of Construction in Progress (CIP) footnote in Microsoft Word	1.5
Bhatti, Sobia	Senior	03 Aug 2023	Financial statement support	Review Property, Plant, and Equipment (PPE) impairment	1.1
Bhatti, Sobia	Senior	03 Aug 2023	Financial statement support	Compilation / analysis of data to support preparation of Construction in Progress (CIP) footnote in Microsoft Excel	3.9
Gust, Ryan A.	Manager	03 Aug 2023	Financial Statement Support	Meeting to discuss scoping of the trial balances for 2022 and 2021 to ensure all necessary balances have corresponding audit readiness workpapers EY Attendees: K. Sun, K. Zimmer, R. Gust, S. Riley, T. Hayes	0.5
Hayes, Taylor	Manager	03 Aug 2023	Financial Statement Support	Meeting to discuss scoping of the trial balances for 2022 and 2021 to ensure all necessary balances have corresponding audit readiness workpapers EY Attendees: K. Sun, K. Zimmer, R. Gust, S. Riley, T. Hayes	0.5
Holliday, Lindsay R.	Executive Director	03 Aug 2023	Financial statement support	Review of bankruptcy accounting implications summary	0.5
Sun, Kaiyang	Senior Manager	03 Aug 2023	Financial Statement Support	Meeting to discuss the Accounting Standards Codification (ASC) 852 scoping analysis EY Attendees: K. Sun, S. Riley, S. Deravin	0.6
Sun, Kaiyang	Senior Manager	03 Aug 2023	Financial Statement Support	Reviewed client responses on cash flow questions related to 2021	0.8
Sun, Kaiyang	Senior Manager	03 Aug 2023	Financial Statement Support	Reviewed question list related to contingencies footnote disclosures	0.8
Sun, Kaiyang	Senior Manager	03 Aug 2023	Financial Statement Support	Coordinated tasks and resolved questions for other team members related to financial statements preparation	3.6

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Sun, Kaiyang	Senior Manager	03 Aug 2023	Financial Statement Support	Researched bank statements for 2021 related intercompany loan tie-outs	0.4
Sun, Kaiyang	Senior Manager	03 Aug 2023	Financial Statement Support	Researched the interest booked related to intercompany loan	0.8
Sun, Kaiyang	Senior Manager	03 Aug 2023	Financial Statement Support	Meeting to discuss scoping of the trial balances for 2022 and 2021 to ensure all necessary balances have corresponding audit readiness workpapers EY Attendees: K. Sun, K. Zimmer, R. Gust, S. Riley, T. Hayes	0.5
Sun, Kaiyang	Senior Manager	03 Aug 2023	Financial Statement Support	Reviewed intercompany loan footnote disclosures	3.2
Riley,Sean	Senior Manager	03 Aug 2023	Financial Statement Support	Meeting to discuss scoping of the trial balances for 2022 and 2021 to ensure all necessary balances have corresponding audit readiness workpapers EY Attendees: K. Sun, K. Zimmer, R. Gust, S. Riley, T. Hayes	0.5
Riley,Sean	Senior Manager	03 Aug 2023	Financial Statement Support	Meeting to discuss the Accounting Standards Codification (ASC) 852 scoping analysis EY Attendees: K. Sun, S. Riley, S. Deravin	0.6
Zimmer,Kristin	Manager	03 Aug 2023	Financial Statement Support	Meeting to discuss scoping of the trial balances for 2022 and 2021 to ensure all necessary balances have corresponding audit readiness workpapers EY Attendees: K. Sun, K. Zimmer, R. Gust, S. Riley, T. Hayes	0.5
Zimmer,Kristin	Manager	03 Aug 2023	Financial Statement Support	Prepared support for Statement of Cashflows (SCF) "Assignment of investments in securities for assumption of loans to related parties"	0.9
Zimmer,Kristin	Manager	03 Aug 2023	Financial Statement Support	Prepared support for Commitments and contingencies footnote	1.8
Zimmer,Kristin	Manager	03 Aug 2023	Financial Statement Support	Addressed comments for footnote 2	2.6
Zimmer,Kristin	Manager	03 Aug 2023	Financial Statement Support	Review 2022 and 2021 Trial balance (TB)line items to ensure they were properly supported	1.6
Lindeman,Ryan	Senior	03 Aug 2023	Financial statement support	Day 2 Review the accounting disclosure checklist to determine the necessary disclosures for Celsius Financial Statements - Part 1	2.2

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Deravin, Susan	Senior Manager	03 Aug 2023	Financial statement support	Meeting to discuss the Accounting Standards Codification (ASC) 852 scoping analysis EY Attendees: K. Sun, S. Riley, S. Deravin	0.6
Lindeman,Ryan	Senior	03 Aug 2023	Financial statement support	Day 2 Review the accounting disclosure checklist to determine the necessary disclosures for Celsius Financial Statements - Part 2	2.2
Bhatti, Sobia	Senior	04 Aug 2023	Financial Statement Support	Discussing impairment and Capital in Progress (CIP) EY Attendees: P. Yoo, S. Bhatti	0.6
Bhatti, Sobia	Senior	04 Aug 2023	Financial statement support	Review of fixed asset impairment calculations	1.4
Bhatti, Sobia	Senior	04 Aug 2023	Financial statement support	Day 2 - Continue to prepare Capital in Progress (CIP)	3.2
Bhatti, Sobia	Senior	04 Aug 2023	Financial statement support	Prepare data to include in Chapter 11 footnote	0.7
Clark,Miller	Senior	04 Aug 2023	Financial statement support	Research FASB guidance related to presentation of professional fees	0.4
Dishman,Carly	Manager	04 Aug 2023	Financial Statement Support	Review documents received from Celsius regarding leases and discuss remaining questions. EY Attendees: S. Bhatti, C. Dishman.	0.2
Eo, Brian Y	Manager	04 Aug 2023	Financial statement support	Discuss the current status and project plan going forward EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Gust	0.5
Eo, Brian Y	Manager	04 Aug 2023	Financial statement support	Update footnote disclosure on intercompany loan with revised analysis and commentary	1.7
Eo, Brian Y	Manager	04 Aug 2023	Financial statement support	Update footnote disclosure on embedded derivatives with revised analysis and commentary	1.2
Gust, Ryan A.	Senior	04 Aug 2023	Financial statement support	Discuss the current status and project plan going forward EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Gust	0.5
Hayes, Taylor	Manager	04 Aug 2023	Financial Statement Support	Review of critical accounting policy footnotes within FY21 and FY22 financial statements	2.6
Sun, Kaiyang	Senior Manager	04 Aug 2023	Financial statement support	Discuss the current status and project plan going forward EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Gust	0.5

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Sun, Kaiyang	Senior Manager	04 Aug 2023	Financial Statement Support	Discussion with Celsius and Kirkland & Ellis regarding what should be included in the commitments and contingencies section of the financial statements. EY Attendees: K. Sun, K. Zimmer. Other Attendees: J. Fan (Celsius), A. Seetharaman (Celsius), J. Golding-Ochsner (Celsius), Kirkland & Ellis	0.5
Sun, Kaiyang	Senior Manager	04 Aug 2023	Financial Statement Support	Reviewed contingencies footnote disclosures and related materials	2.8
Sun, Kaiyang	Senior Manager	04 Aug 2023	Financial Statement Support	Reviewed subsequent events footnote disclosures and related materials	2.3
Yoo, Patrick	Senior	04 Aug 2023	Financial Statement Support	Discussing impairment and Capital in Progress (CIP) EY Attendees: P. Yoo, S. Bhatti	0.6
Zimmer,Kristin	Manager	04 Aug 2023	Financial Statement Support	Review of narrative analysis in footnote 2 (liquidity and ability to continue as a going concern)	1.2
Zimmer,Kristin	Manager	04 Aug 2023	Financial Statement Support	Review Generally Accepted Accounting Principles guidance for commitments and contingencies and sub event disclosures	1.3
Zimmer,Kristin	Manager	04 Aug 2023	Financial Statement Support	Discuss the current status and project plan going forward EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Gust	0.5
Bhatti, Sobia	Senior	04 Aug 2023	Financial Statement Support	Review documents received from Celsius regarding leases and discuss remaining questions. EY Attendees: S. Bhatti, C. Dishman.	0.2
Zimmer,Kristin	Manager	04 Aug 2023	Financial Statement Support	Discussion with Celsius and Kirkland & Ellis regarding what should be included in the commitments and contingencies section of the financial statements. EY Attendees: K. Sun, K. Zimmer. Other Attendees: J. Fan (Celsius), A. Seetharaman (Celsius), J. Golding-Ochsner (Celsius), Kirkland & Ellis	0.5
Eo, Brian Y	Manager	06 Aug 2023	Financial statement support	Update footnote disclosure on assignment of loans and Accounting Standards Codification (ASC) 815	2.3

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Bhatti, Sobia	Senior	07 Aug 2023	Financial Statement Support	Discuss how chapter 11 affected the financial statements. EY Attendees: S. Bhatti, K. Zimmer.	0.4
Bhatti, Sobia	Senior	07 Aug 2023	Financial statement support	Compilation / analysis of data to support preparation of the Chapter 11 footnote, inclusive of all relevant components (i.e., cryptocurrency, CIP, PPE, etc.)	3.4
Bhatti, Sobia	Senior	07 Aug 2023	Financial statement support	Comparison of Chapter 11 footnote documentation against footnotes prepared by peers to ensure consistency	2.1
Eo, Brian Y	Manager	07 Aug 2023	Financial statement support	Review Generally Accepted Accounting Principles requirements in the Generally Accepted Accounting Principles checklist for bankruptcy	2.9
Eo, Brian Y	Manager	07 Aug 2023	Financial statement support	Benchmark peer financial footnote disclosures in relate to acquisition/restructure	2.2
Eo, Brian Y	Manager	07 Aug 2023	Financial statement support	Review amended and restated revolving credit agreement	0.8
Eo, Brian Y	Manager	07 Aug 2023	Financial statement support	Update footnote disclosures in relate to the use of proceeds for intercompany loans	0.6
Eo, Brian Y	Manager	07 Aug 2023	Financial Statement Support	Meeting to discuss status of the financial statements and various supporting workpapers EY Attendees: R. Gust, K. Sun, B. Eo, K. Zimmer	0.7
Gust, Ryan A.	Manager	07 Aug 2023	Financial Statement Support	Meeting to discuss status of the financial statements and various supporting workpapers EY Attendees: R. Gust, K. Sun, B. Eo, K. Zimmer	0.7
Gust, Ryan A.	Senior	07 Aug 2023	Financial statement support	Review the 2022 and 2021 financial statements and read guidance to discuss proper accounting treatment	1.6
Hayes, Taylor	Manager	07 Aug 2023	Financial Statement Support	Review preparation to date of financial statement footnotes pertaining to fixed assets/Capital in Progress (CIP)	0.8
Hayes, Taylor	Manager	07 Aug 2023	Financial Statement Support	Review preparation to date of financial statement footnotes pertaining to advanced payments	0.9
Hayes, Taylor	Manager	07 Aug 2023	Financial Statement Support	Review preparation to date of financial statement footnotes pertaining to revenue	2.2

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hayes, Taylor	Manager	07 Aug 2023	Financial Statement Support	Review preparation to date of financial statement footnotes pertaining to digital assets	2.1
Hayes, Taylor	Manager	07 Aug 2023	Financial Statement Support	Review preparation to date of financial statement footnotes pertaining to impairment	1.2
Holliday, Lindsay R.	Executive Director	07 Aug 2023	Financial statement support	Meeting to discuss bankruptcy accounting implications EY Attendees: K. Sun, L. Holliday, S. Zaman, S. Riley, S. Deravin	0.5
Holliday, Lindsay R.	Executive Director	07 Aug 2023	Financial statement support	Review of summary of Accounting Standards Codification (ASC) 852 accounting implications for the debtor in possession	0.5
Sun, Kaiyang	Senior Manager	07 Aug 2023	Financial Statement Support	Meeting to discuss bankruptcy accounting implications EY Attendees: K. Sun, L. Holliday, S. Zaman, S. Riley, S. Deravin	0.5
Sun, Kaiyang	Senior Manager	07 Aug 2023	Financial Statement Support	Meeting to discuss status of the financial statements and various supporting workpapers EY Attendees: R. Gust, K. Sun, B. Eo, K. Zimmer	0.7
Sun, Kaiyang	Senior Manager	07 Aug 2023	Financial Statement Support	Reviewed requirements of pro forma financial statements	0.8
Sun, Kaiyang	Senior Manager	07 Aug 2023	Financial Statement Support	Researched 805 accounting requirements	0.8
Sun, Kaiyang	Senior Manager	07 Aug 2023	Financial Statement Support	Researched ASC 852 accounting impacts on income statements	1.7
Sun, Kaiyang	Senior Manager	07 Aug 2023	Financial Statement Support	Researched ASC 852 accounting impacts on balance sheets	2.2
Sun, Kaiyang	Senior Manager	07 Aug 2023	Financial Statement Support	Provided feedback on cash flow items on 2021 financial statements	2.8
Yoo, Patrick	Senior	07 Aug 2023	Financial Statement Support	Review preparation to date of financial statement footnotes pertaining to fixed assets/Construction in Progress (CIP)	2.2
Yoo, Patrick	Senior	07 Aug 2023	Financial Statement Support	Review preparation to date of financial statement footnotes pertaining to advanced payments	0.7
Yoo, Patrick	Senior	07 Aug 2023	Financial Statement Support	Review preparation to date of financial statement footnotes pertaining to concentrations	0.4
Yoo, Patrick	Senior	07 Aug 2023	Financial Statement Support	Review preparation to date of financial statement footnotes pertaining to revenue	1.1

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo, Patrick	Senior	07 Aug 2023	Financial Statement Support	Review preparation to date of financial statement footnotes pertaining to prepaids	0.4
Yoo, Patrick	Senior	07 Aug 2023	Financial Statement Support	Review preparation to date of financial statement footnotes pertaining to digital assets	0.8
Yoo, Patrick	Senior	07 Aug 2023	Financial Statement Support	Review preparation to date of financial statement footnotes pertaining to impairment	0.4
Zaman,Sabina	Partner/Principal	07 Aug 2023	Financial Statement Support	Meeting to discuss bankruptcy accounting implications EY Attendees: K. Sun, L. Holliday, S. Zaman, S. Riley, S. Deravin	0.5
Zimmer,Kristin	Manager	07 Aug 2023	Financial Statement Support	Worked through questions on commitments and contingency/Subevents footnote	1.8
Zimmer,Kristin	Manager	07 Aug 2023	Financial Statement Support	Worked through questions on the Chapter 11 Filing and re-org footnote	1.1
Zimmer,Kristin	Manager	07 Aug 2023	Financial Statement Support	Discuss how chapter 11 affected the financial statements. EY Attendees: S. Bhatti, K. Zimmer.	0.4
Zimmer,Kristin	Manager	07 Aug 2023	Financial Statement Support	Meeting to discuss status of the financial statements and various supporting workpapers EY Attendees: R. Gust, K. Sun, B. Eo, K. Zimmer	0.7
Riley,Sean	Senior Manager	07 Aug 2023	Financial Statement Support	Meeting to discuss bankruptcy accounting implications EY Attendees: K. Sun, L. Holliday, S. Zaman, S. Riley, S. Deravin	0.5
Deravin, Susan	Senior Manager	07 Aug 2023	Financial statement support	Meeting to discuss bankruptcy accounting implications EY Attendees: K. Sun, L. Holliday, S. Zaman, S. Riley, S. Deravin	0.5
Deravin, Susan	Senior Manager	07 Aug 2023	Financial statement support	Preparation of summary of Accounting Standards Codification (ASC) 852 accounting implications for the debtor in possession	2.5
Deravin, Susan	Senior Manager	07 Aug 2023	Financial statement support	Assess bankruptcy filings for accounting implications for debtor in possession financials	1.2
Bhatti, Sobia	Senior	08 Aug 2023	Financial Statement Support	Meeting to discuss footnotes pertaining to concentrations and cryptocurrencies and where to find relevant supporting detail EY Attendees: K. Sun, K. Zimmer, P. Yoo, S. Bhatti, T. Hayes	0.4
Bhatti, Sobia	Senior	08 Aug 2023	Financial statement support	Continue to prepare and analyze data to include in Chapter 11 footnote	3.2

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Bhatti, Sobia	Senior	08 Aug 2023	Financial statement support	Prepare Footnote 2 Comments	0.3
Bhatti, Sobia	Senior	08 Aug 2023	Financial statement support	Prepare Revenue Share Work for Argo	3.2
Clark, Miller	Senior	08 Aug 2023	Financial statement support	Reviewing Technical Accounting Advisory Group (TAAG) finds results	0.2
Clark, Miller	Senior	08 Aug 2023	Financial statement support	Draft business combination memo	2.2
Clark, Miller	Senior	08 Aug 2023	Financial statement support	Reviewing 'Celsius Network Disclosure Statement'	1.1
Eo, Brian Y	Manager	08 Aug 2023	Financial statement support	Prepare historical financial statements	2.6
Eo, Brian Y	Manager	08 Aug 2023	Financial statement support	Search requirements in the Functional Requirements Document (FRD)	0.5
Eo, Brian Y	Manager	08 Aug 2023	Financial statement support	Benchmark peer financial footnote disclosures	1.3
Eo, Brian Y	Manager	08 Aug 2023	Financial statement support	Update quantitative footnote disclosure on embedded derivatives	2.7
Eo, Brian Y	Manager	08 Aug 2023	Financial statement support	Update significant accounting policies footnote disclosures for derivatives	0.4
Hayes, Taylor	Manager	08 Aug 2023	Financial Statement Support	Meeting to discuss footnotes pertaining to concentrations and cryptocurrencies and where to find relevant supporting detail EY Attendees: K. Sun, K. Zimmer, P. Yoo, S. Bhatti, T. Hayes	0.4
Holliday, Lindsay R.	Executive Director	08 Aug 2023	Financial statement support	Meeting do walkthrough the Celsius Accounting Standards Codification (ASC) 852 presentation deck EY Attendees: K. Sun, L. Holliday, S. Zaman, S. Riley, S. Deravin	0.5
Holliday, Lindsay R.	Executive Director	08 Aug 2023	Financial statement support	Review of summary of Accounting Standards Codification (ASC) 852 accounting implications for the debtor in possession	0.5
Quinn, Michael J.	Executive Director	08 Aug 2023	Financial statement support	Executive review of lease schedule	0.3
Quinn, Michael J.	Executive Director	08 Aug 2023	Financial statement support	Executive review of lease analysis	0.4

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Sun, Kaiyang	Senior Manager	08 Aug 2023	Financial Statement Support	Meeting to discuss footnotes pertaining to concentrations and cryptocurrencies and where to find relevant supporting detail EY Attendees: K. Sun, K. Zimmer, P. Yoo, S. Bhatti, T. Hayes	0.4
Sun, Kaiyang	Senior Manager	08 Aug 2023	Financial Statement Support	Meeting do walkthrough the Celsius ASC 852 presentation deck EY Attendees: K. Sun, L. Holliday, S. Zaman, S. Riley, S. Deravin	0.5
Sun, Kaiyang	Senior Manager	08 Aug 2023	Financial Statement Support	Updated ASC 852 client presentation deck	1.9
Sun, Kaiyang	Senior Manager	08 Aug 2023	Financial Statement Support	Reviewed trial balance for liabilities subject to compromise	2.8
Sun, Kaiyang	Senior Manager	08 Aug 2023	Financial Statement Support	Reviewed trial balance for reorganization items under ASC 852	2.6
Yoo, Patrick	Senior	08 Aug 2023	Financial Statement Support	Meeting to discuss footnotes pertaining to concentrations and cryptocurrencies and where to find relevant supporting detail EY Attendees: K. Sun, K. Zimmer, P. Yoo, S. Bhatti, T. Hayes	0.4
Zaman,Sabina	Partner/Principal	08 Aug 2023	Financial Statement Support	Meeting do walkthrough the Celsius Accounting Standards Codification (ASC) 852 presentation deck EY Attendees: K. Sun, L. Holliday, S. Zaman, S. Riley, S. Deravin	0.5
Zimmer,Kristin	Manager	08 Aug 2023	Financial Statement Support	Review support for footnote 4	1.1
Zimmer,Kristin	Manager	08 Aug 2023	Financial Statement Support	Review support for footnote 5	0.9
Zimmer,Kristin	Manager	08 Aug 2023	Financial Statement Support	Review stable coin FY22 support for footnote	0.8
Zimmer,Kristin	Manager	08 Aug 2023	Financial Statement Support	Put together support for open items on 2021 financial statements	0.8
Zimmer,Kristin	Manager	08 Aug 2023	Financial Statement Support	Meeting to discuss footnotes pertaining to concentrations and cryptocurrencies and where to find relevant supporting detail EY Attendees: K. Sun, K. Zimmer, P. Yoo, S. Bhatti, T. Hayes	0.4

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Riley,Sean	Senior Manager	08 Aug 2023	Financial Statement Support	Meeting do walkthrough the Celsius Accounting Standards Codification (ASC) 852 presentation deck EY Attendees: K. Sun, L. Holliday, S. Zaman, S. Riley, S. Deravin	0.5
Deravin, Susan	Senior Manager	08 Aug 2023	Financial statement support	Meeting do walkthrough the Celsius Accounting Standards Codification (ASC) 852 presentation deck EY Attendees: K. Sun, L. Holliday, S. Zaman, S. Riley, S. Deravin	0.5
Deravin, Susan	Senior Manager	08 Aug 2023	Financial statement support	Continue preparation of summary of Accounting Standards Codification (ASC) 852 accounting implications for the debtor in possession	1.5
Bhatti, Sobia	Senior	09 Aug 2023	Financial Statement Support	New journal entry for argo revenue . EY Attendees: S. Bhatti, T. Hayes.	0.4
Bhatti, Sobia	Senior	09 Aug 2023	Financial Statement Support	Discuss argo revenue. EY Attendees: S. Bhatti, K. Zimmer.	0.3
Bhatti, Sobia	Senior	09 Aug 2023	Financial statement support	Adjusting Entry preparation for spot price on BTCs for Argo	3.9
Bhatti, Sobia	Senior	09 Aug 2023	Financial statement support	Addressing financial statements comments	0.6
Clark,Miller	Senior	09 Aug 2023	Financial statement support	Continue to draft business combination memo	0.5
Clark,Miller	Senior	09 Aug 2023	Financial statement support	Meeting to discuss open points in Accounting Standards Codification (ASC) 805 memo, opening balance sheet of NewCo, and presentation of blackline financials EY Attendees: M. Clark, B. Suarez	0.3
Suarez,Ben R.	Senior Manager	09 Aug 2023	Financial statement support	Discuss the Pro Filer tool for pro forma financial statements EY Attendees: Y. Toh, R. Lindeman, D. Horn, B. Suarez, B. Eo	0.6
Suarez,Ben R.	Senior Manager	09 Aug 2023	Financial statement support	Meeting to discuss open points in Accounting Standards Codification (ASC) 805 memo, opening balance sheet of NewCo, and presentation of blackline financials EY Attendees: M. Clark, B. Suarez	0.3

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Eo, Brian Y	Manager	09 Aug 2023	Financial Statement Support	Discuss the Pro Filer tool for pro forma financial statements EY Attendees: Y. Toh, R. Lindeman, D. Horn, B. Suarez, B. Eo	0.6
Eo, Brian Y	Manager	09 Aug 2023	Financial statement support	Address comments in the footnote disclosures	3.2
Gust, Ryan A.	Senior	09 Aug 2023	Financial statement support	Review Generally Accepted Accounting Principles checklist and financial statement documents	0.6
Hayes, Taylor	Manager	09 Aug 2023	Financial Statement Support	New journal entry for argo revenue . EY Attendees: S. Bhatti, T. Hayes.	0.4
Hill,Jeff	Partner/Principal	09 Aug 2023	Financial Statement Support	Meeting to discuss certain adjustments related to tax provision EY Attendees: A. Steger, J. Hill, K. Sun, S. Riley	0.5
Holliday, Lindsay R.	Executive Director	09 Aug 2023	Financial statement support	Review of accounting treatment for intercompany debt extinguishment under Accounting Standards Codification (ASC) 852.	0.5
Horn,David	Executive Director	09 Aug 2023	Financial Statement Support	Discuss the Pro Filer tool for pro forma financial statements EY Attendees: Y. Toh, R. Lindeman, D. Horn, B. Suarez, B. Eo	0.6
Horn,David	Executive Director	09 Aug 2023	Financial Statement Support	Review of Celsius Form 10 discussion document / client requests / questions.	0.5
Quinn, Michael J.	Executive Director	09 Aug 2023	Financial statement support	Executive review of Loan Payable and Investment Workbook - FY2021.xlsx	0.8
Quinn, Michael J.	Executive Director	09 Aug 2023	Financial statement support	Executive review of Digital Assets Revenue Impairment RGL FY22.xlsx	0.5
Quinn, Michael J.	Executive Director	09 Aug 2023	Financial statement support	Executive review of Digital Assets Revenue Impairment RGL FY22.xlsx	0.5
Steger,Adam	Senior Manager	09 Aug 2023	Financial Statement Support	Meeting to discuss certain adjustments related to tax provision EY Attendees: A. Steger, J. Hill, K. Sun, S. Riley	0.5
Sun, Kaiyang	Senior Manager	09 Aug 2023	Financial Statement Support	Meeting to discuss certain adjustments related to tax provision EY Attendees: A. Steger, J. Hill, K. Sun, S. Riley	0.5

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Sun, Kaiyang	Senior Manager	09 Aug 2023	Financial Statement Support	Meeting to discuss ASC 852 accounting implications. EY Attendees: K. Sun, S. Zaman, S. Riley, S. Deravin. Other Attendees: J. Block (Celsius), J. Fan (Celsius)	0.5
Sun, Kaiyang	Senior Manager	09 Aug 2023	Financial Statement Support	Meeting to discuss accounting treatment for debt extinguishment EY Attendees: K. Sun, S. Riley, S. Deravin	0.8
Simpson,Rhett	Senior	09 Aug 2023	Financial statement support	Researching necessary disclosures for disclosure of concentration and cryptocurrency risks	1.1
Toh, Yvonne	Manager	09 Aug 2023	Financial Statement Support	Discuss the Pro Filer tool for pro forma financial statements EY Attendees: Y. Toh, R. Lindeman, D. Horn, B. Suarez, B. Eo	0.6
Zaman,Sabina	Partner/Principal	09 Aug 2023	Financial Statement Support	Meeting to discuss Accounting Standards Codification (ASC) 852 accounting implications. EY Attendees: K. Sun, S. Zaman, S. Riley, S. Deravin. Other Attendees: J. Block (Celsius), J. Fan (Celsius)	0.5
Zimmer,Kristin	Manager	09 Aug 2023	Financial Statement Support	Addressed review comments in footnote	1.1
Zimmer,Kristin	Manager	09 Aug 2023	Financial Statement Support	Prepare Argo profit sharing workbook	1.2
Zimmer,Kristin	Manager	09 Aug 2023	Financial Statement Support	Review financial statements comments	1.4
Zimmer,Kristin	Manager	09 Aug 2023	Financial Statement Support	Discuss argo revenue. EY Attendees: S. Bhatti, K. Zimmer.	0.3
Lindeman,Ryan	Senior	09 Aug 2023	Financial Statement Support	Discuss the Pro Filer tool for pro forma financial statements EY Attendees: Y. Toh, R. Lindeman, D. Horn, B. Suarez, B. Eo	0.6
Riley,Sean	Senior Manager	09 Aug 2023	Financial Statement Support	Meeting to discuss Accounting Standards Codification (ASC) 852 accounting implications. EY Attendees: K. Sun, S. Zaman, S. Riley, S. Deravin. Other Attendees: J. Block (Celsius), J. Fan (Celsius)	0.5
Riley,Sean	Senior Manager	09 Aug 2023	Financial Statement Support	Meeting to discuss certain adjustments related to tax provision EY Attendees: A. Steger, J. Hill, K. Sun, S. Riley	0.5

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Riley, Sean	Senior Manager	09 Aug 2023	Financial Statement Support	Meeting to discuss accounting treatment for debt extinguishment EY Attendees: K. Sun, S. Riley, S. Deravin	0.8
Deravin, Susan	Senior Manager	09 Aug 2023	Financial statement support	Meeting to discuss accounting treatment for debt extinguishment EY Attendees: K. Sun, S. Riley, S. Deravin	0.8
Deravin, Susan	Senior Manager	09 Aug 2023	Financial statement support	Meeting to discuss Accounting Standards Codification (ASC) 852 accounting implications. EY Attendees: K. Sun, S. Zaman, S. Riley, S. Deravin. Other Attendees: J. Block (Celsius), J. Fan (Celsius)	0.5
Bhatti, Sobia	Senior	10 Aug 2023	Financial statement support	Updating Chapter 11 footnote based on comments from team	0.9
Bhatti, Sobia	Senior	10 Aug 2023	Financial statement support	Draft Power Purchase Agreement (PPA) for Garden City Work	1.3
Bhatti, Sobia	Senior	10 Aug 2023	Financial statement support	Prepare and analyze data to include in Derivatives footnote	3.3
Bhatti, Sobia	Senior	10 Aug 2023	Financial statement support	Prepare Questions on Derivatives	0.4
Bhatti, Sobia	Senior	10 Aug 2023	Financial statement support	Power Purchase Agreement (PPA) for Derivatives footnote	0.9
Eo, Brian Y	Manager	10 Aug 2023	Financial Statement Support	Meeting to discuss status of financial statements EY Attendees: R. Gust, K. Zimmer, B. Eo, K. Sun	0.5
Eo, Brian Y	Manager	10 Aug 2023	Financial statement support	Review peer financials related to reorganization footnote	0.4
Eo, Brian Y	Manager	10 Aug 2023	Financial statement support	Update Chapter 11 Filing footnote disclosure	2.4
Eo, Brian Y	Manager	10 Aug 2023	Financial statement support	Update Letter Agreement footnote disclosure	1.8
Gust, Ryan A.	Manager	10 Aug 2023	Financial Statement Support	Meeting to discuss adjusted journal entry queries with Celsius. EY Attendees: A. Gray, R. Gust, S. Riley. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), T. Walsh (Celsius)	0.4
Gust, Ryan A.	Manager	10 Aug 2023	Financial Statement Support	Meeting to discuss status of financial statements EY Attendees: R. Gust, K. Zimmer, B. Eo, K. Sun	0.5

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Sun, Kaiyang	Senior Manager	10 Aug 2023	Financial Statement Support	Meeting to discuss status of financial statements EY Attendees: R. Gust, K. Zimmer, B. Eo, K. Sun	0.5
Sun, Kaiyang	Senior Manager	10 Aug 2023	Financial Statement Support	Reviewed the updated organization footnote and provided comments	3.2
Sun, Kaiyang	Senior Manager	10 Aug 2023	Financial Statement Support	Reviewed the updated BTC loan derivatives footnote	2.7
Sun, Kaiyang	Senior Manager	10 Aug 2023	Financial Statement Support	Reviewed the updated BTC loan related party transaction footnote	3.1
Sun, Kaiyang	Senior Manager	10 Aug 2023	Financial Statement Support	Reviewed the updated intercompany loan footnote and provided comments	3.3
Simpson,Rhett	Senior	10 Aug 2023	Financial statement support	Researching lawsuit and event for the Contingencies footnote in the 2022 financial statements	2.3
Simpson,Rhett	Senior	10 Aug 2023	Financial statement support	Incorporating comments on the Contingencies footnote from Celsius's lawyers	2.2
Simpson,Rhett	Senior	10 Aug 2023	Financial statement support	Comparing the Significant accounting policies language against peers and Celsius's previous set of financials	2.5
Zimmer,Kristin	Manager	10 Aug 2023	Financial Statement Support	Review commitments and contingencies footnote support	1.2
Zimmer,Kristin	Manager	10 Aug 2023	Financial Statement Support	Populated numbers in cryptocurrency footnote	1.1
Zimmer,Kristin	Manager	10 Aug 2023	Financial Statement Support	Statement of Cash Flows (SCF)and 2021 adjustment open items	1.2
Zimmer,Kristin	Manager	10 Aug 2023	Financial Statement Support	Meeting to discuss status of financial statements EY Attendees: R. Gust, K. Zimmer, B. Eo, K. Sun	0.5
Gray, Amaya	Staff	10 Aug 2023	Financial Statement Support	Meeting to discuss adjusted journal entry queries with Celsius. EY Attendees: A. Gray, R. Gust, S. Riley. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), T. Walsh (Celsius)	0.4
Lindeman,Ryan	Senior	10 Aug 2023	Financial Statement Support	Reviewing the pro forma financial statements tool with Y. Toh	0.5
Riley,Sean	Senior Manager	10 Aug 2023	Financial Statement Support	Meeting to discuss adjusted journal entry queries with Celsius. EY Attendees: A. Gray, R. Gust, S. Riley. Other Attendees: J. Block (Celsius), P. Pandey (Celsius), T. Walsh (Celsius)	0.4

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Bhatti, Sobia	Senior	11 Aug 2023	Financial statement support	Continue to prepare and analyze data to include in Derivatives footnote	3.9
Bhatti, Sobia	Senior	11 Aug 2023	Financial statement support	Drafted footnote 10 Derivative Rebel/ Stiles agreements	3.1
Suarez,Ben R.	Senior Manager	11 Aug 2023	Financial statement support	Discussing the pro filer tool for Pro Forma financials EY Attendees: R. Lindeman, Y. Toh, B. Suarez	1.1
Suarez,Ben R.	Senior Manager	11 Aug 2023	Financial statement support	Meeting to discuss Intercompany Debt Settlement and Pro Forma adjustments EY Attendees: D. Horn, K. Sun, S. Riley, S. Deravin, B. Suarez	0.5
Dishman,Carly	Manager	11 Aug 2023	Financial statement support	Revised lease footnote based on comments received	1.3
Eo, Brian Y	Manager	11 Aug 2023	Financial statement support	Update Advance Payments footnote disclosure	3.5
Eo, Brian Y	Manager	11 Aug 2023	Financial statement support	Review relevant supports for power purchase agreement	2.1
Eo, Brian Y	Manager	11 Aug 2023	Financial statement support	Review Purchase Power Agreement footnote disclosure	2.6
Hayes, Taylor	Manager	11 Aug 2023	Financial Statement Support	Review of Power Purchase Agreement (PPA)Derivative footnote	1.3
Hayes, Taylor	Manager	11 Aug 2023	Financial Statement Support	Review of Bitcoin (BTC) option footnote within the financial statements	1.5
Horn,David	Executive Director	11 Aug 2023	Financial statement support	Meeting to discuss Intercompany Debt Settlement and Pro Forma adjustments EY Attendees: D. Horn, K. Sun, S. Riley, S. Deravin, B. Suarez	0.5
Sun, Kaiyang	Senior Manager	11 Aug 2023	Financial Statement Support	Meeting to discuss Intercompany Debt Settlement and Pro Forma adjustments EY Attendees: D. Horn, K. Sun, S. Riley, S. Deravin, B. Suarez	0.5
Sun, Kaiyang	Senior Manager	11 Aug 2023	Financial Statement Support	Reviewed U.S. Dollar Coin (USDC) / U.S. Dollar Tether (USDT) disclosure requirements	1.2
Sun, Kaiyang	Senior Manager	11 Aug 2023	Financial Statement Support	Reviewed the updated liquidity footnote	2.9
Toh, Yvonne	Manager	11 Aug 2023	Financial Statement Support	Discussing the pro filer tool for Pro Forma financials EY Attendees: R. Lindeman, Y. Toh, B. Suarez	1.1

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Zimmer,Kristin	Manager	11 Aug 2023	Financial Statement Support	Review Generally Accepted Accounting Principles Checklist balance sheet	2.1
Zimmer,Kristin	Manager	11 Aug 2023	Financial Statement Support	Review Argo profit sharing workbook	2.4
Zimmer,Kristin	Manager	11 Aug 2023	Financial Statement Support	Prepared updated Trial balance (TB)for 2022	1.6
Zimmer,Kristin	Manager	11 Aug 2023	Financial Statement Support	Prepared analysis and narratives to support footnote 9 (Prepaid expenses and other receivables)	1.3
Lindeman,Ryan	Senior	11 Aug 2023	Financial Statement Support	Discussing the pro filer tool for Pro Forma financials EY Attendees: R. Lindeman, Y. Toh, B. Suarez	1.1
Lindeman,Ryan	Senior	11 Aug 2023	Financial Statement Support	Tying AJEs to workbooks/updated Trial balance to ensure proper financial statement numbers	2.1
Riley,Sean	Senior Manager	11 Aug 2023	Financial Statement Support	Meeting to discuss Intercompany Debt Settlement and Pro Forma adjustments EY Attendees: D. Horn, K. Sun, S. Riley, S. Deravin, B. Suarez	0.5
Deravin, Susan	Senior Manager	11 Aug 2023	Financial statement support	Meeting to discuss Intercompany Debt Settlement and Pro Forma adjustments EY Attendees: D. Horn, K. Sun, S. Riley, S. Deravin, B. Suarez	0.5
Eo, Brian Y	Manager	12 Aug 2023	Financial statement support	Update derivative footnote disclosure	2.2
Eo, Brian Y	Manager	12 Aug 2023	Financial statement support	Review advance payments footnote disclosure	0.6
Lindeman,Ryan	Senior	12 Aug 2023	Financial Statement Support	Tying out 2022 Trial balance to our workbooks	1.8
Sun, Kaiyang	Senior Manager	13 Aug 2023	Financial Statement Support	Reviewed the 12/31/2022 Organization footnote disclosures	2.4
Sun, Kaiyang	Senior Manager	13 Aug 2023	Financial Statement Support	Reviewed the 12/31/2022 liquidity and going concern footnote disclosures	2.3
Lindeman,Ryan	Senior	13 Aug 2023	Financial Statement Support	Tying out 2022 Trial balance to our workbooks	1.7
Zaman,Sabina	Partner/Principal	13 Aug 2023	Financial statement support	Executive review of the 12/31/2022 Organization footnote disclosures	1.2
Zaman,Sabina	Partner/Principal	13 Aug 2023	Financial statement support	Executive review of the 12/31/2022 liquidity and going concern footnote disclosures	1.3

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Zaman,Sabina	Partner/Principal	13 Aug 2023	Financial statement support	Executive review of the 12/31/2022 chapter 11 footnote disclosures	1.0
Bhatti, Sobia	Senior	14 Aug 2023	Financial statement support	Prepaid Expense Audit Support	3.9
Bhatti, Sobia	Senior	14 Aug 2023	Financial statement support	Property, Plant, and Equipment (PPE) footnote clean up on data	0.4
Bhatti, Sobia	Senior	14 Aug 2023	Financial Statement Support	Discuss financial statements work for the week and answer questions EY Attendees: S. Bhatti, K. Zimmer	0.2
Bhatti, Sobia	Senior	14 Aug 2023	Financial Statement Support	Property, Plant, and Equipment (PPE) footnote discussion EY Attendees: S. Bhatti, R. Gust	0.1
Dishman,Carly	Manager	14 Aug 2023	Financial Statement Support	Research on industry standard financial statement presentation for terminated leases (pt.1)	1.6
Eo, Brian Y	Manager	14 Aug 2023	Financial statement support	Analyze the second power purchase agreement	2.9
Eo, Brian Y	Manager	14 Aug 2023	Financial statement support	Review latest disclosure statement in regards to contingencies	1.7
Eo, Brian Y	Manager	14 Aug 2023	Financial statement support	Review peer financials related to contingency footnote	0.8
Eo, Brian Y	Manager	14 Aug 2023	Financial statement support	Review commitments and contingencies footnote disclosure	3.2
Gust, Ryan A.	Senior	14 Aug 2023	Financial statement support	Review Property, Plant, and Equipment (PPE) footnote support and footnote	0.6
Gust, Ryan A.	Senior	14 Aug 2023	Financial Statement Support	Property, Plant, and Equipment (PPE) footnote discussion EY Attendees: S. Bhatti, R. Gust	0.1
Suarez,Ben R.	Senior Manager	14 Aug 2023	Financial Statement Support	Continuing to discuss the tools for pro forma financial statements EY Attendees: R. Lindeman, Y. Toh, B. Suarez	0.6
Sun, Kaiyang	Senior Manager	14 Aug 2023	Financial Statement Support	Review the 12/31/2022 chapter 11 footnote disclosures	2.2
Sun, Kaiyang	Senior Manager	14 Aug 2023	Financial Statement Support	Update subsequent events and related supports	2.2
Sun, Kaiyang	Senior Manager	14 Aug 2023	Financial Statement Support	Reviewed the 12/31/2022 chapter 11 footnote disclosures	2.2
Sun, Kaiyang	Senior Manager	14 Aug 2023	Financial Statement Support	Reviewed and updated commitments footnote disclosures and related supports	3.5

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Sun, Kaiyang	Senior Manager	14 Aug 2023	Financial Statement Support	Reviewed and updated Subsequent Events and related supports	3.6
Sun, Kaiyang	Senior Manager	14 Aug 2023	Financial Statement Support	Meeting to discuss commentary on the Contingencies and Subsequent Events to be included in the 2022 financial statements. EY Attendees: K. Zimmer, R. Simpson, K. Sun	0.6
Simpson,Rhett	Senior	14 Aug 2023	Financial Statement Support	Meeting to discuss commentary on the Contingencies and Subbalance sheet subsequent Events to be included in the 2022 financial statements. EY Attendees: K. Zimmer, R. Simpson, K. Sun	0.6
Simpson,Rhett	Senior	14 Aug 2023	Financial Statement Support	Researching necessary disclosures for disclosure of commitments	1.1
Toh, Yvonne	Manager	14 Aug 2023	Financial Statement Support	Continuing to discuss the tools for pro forma financial statements EY Attendees: R. Lindeman, Y. Toh, B. Suarez	0.6
Zimmer,Kristin	Manager	14 Aug 2023	Financial Statement Support	Review comments on footnote 15 and footnote 16	1.1
Zimmer,Kristin	Manager	14 Aug 2023	Financial Statement Support	Review Trial balance (TB) tie out	1.6
Zimmer,Kristin	Manager	14 Aug 2023	Financial Statement Support	Discussion on preparing the supporting workbook for the prepaid expense support for 2021 EY Attendees: K. Zimmer, S. Bhatti	0.9
Zimmer,Kristin	Manager	14 Aug 2023	Financial Statement Support	Discuss financial statements work for the week and answer questions EY Attendees: S. Bhatti, K. Zimmer	0.2
Zimmer,Kristin	Manager	14 Aug 2023	Financial Statement Support	Meeting to discuss commentary on the Contingencies and Subbalance sheet subsequent Events to be included in the 2022 financial statements. EY Attendees: K. Zimmer, R. Simpson, K. Sun	0.6
Lipschutz,Jordan	Manager	14 Aug 2023	Financial Statement Support	Secondary review of financials throughout the Celsius engagement EY Attendees: A. Gray, J. Lipschutz	1.2
Lipschutz,Jordan	Manager	14 Aug 2023	Financial Statement Support	Meeting to work through financials and budget prior to presenting to Celsius EY Attendees: A. Gray, J. Lipschutz, S. Riley	1.0

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Lipschutz,Jordan	Manager	14 Aug 2023	Financial statement support	Preparing financial analysis for financials report shared with Celsius	3.8
Lipschutz,Jordan	Manager	14 Aug 2023	Financial statement support	Email correspondence with J. Block (Celsius) regarding financials report	0.2
Lipschutz,Jordan	Manager	14 Aug 2023	Financial statement support	Update financials analysis for Celsius based on feedback from J. Block (Celsius)	1.8
Gray, Amaya	Staff	14 Aug 2023	Financial statement support	Meeting to work through financials and budget prior to presenting to Celsius EY Attendees: A. Gray, J. Lipschutz, S. Riley	1.0
Gray, Amaya	Staff	14 Aug 2023	Financial Statement Support	Secondary review of financials throughout the Celsius engagement EY Attendees: A. Gray, J. Lipschutz	1.2
Lindeman,Ryan	Senior	14 Aug 2023	Financial Statement Support	Tying out 2021 Trial balance to our workbooks	3.1
Lindeman,Ryan	Senior	14 Aug 2023	Financial Statement Support	Continuing to discuss the tools for pro forma financial statements EY Attendees: R. Lindeman, Y. Toh, B. Suarez	0.6
Riley,Sean	Senior Manager	14 Aug 2023	Financial Statement Support	Meeting to work through financials and budget prior to presenting to Celsius EY Attendees: A. Gray, J. Lipschutz, S. Riley	1.0
Bhatti, Sobia	Senior	14 Aug 2023	Financial statement support	Discussion on preparing the supporting workbook for the prepaid expense support for 2021 EY Attendees: K. Zimmer, S. Bhatti	0.9
Zaman,Sabina	Partner/Principal	14 Aug 2023	Financial statement support	Executive review of the 12/31/2022 chapter 11 footnote disclosures	1.0
Zaman,Sabina	Partner/Principal	14 Aug 2023	Financial statement support	Executive review of and updated commitments footnote disclosure and related supports	2.2
Zaman,Sabina	Partner/Principal	14 Aug 2023	Financial statement support	Executive review of and updated Subsequent Events and related supports	2.4
Dishman,Carly	Manager	15 Aug 2023	Financial Statement Support	Research on industry standard financial statement presentation for terminated leases (pt.2)	1.3
Dishman,Carly	Manager	15 Aug 2023	Financial Statement Support	Revise leases disclosures to include inception to date commentary on lease population (pt 1)	2.5
Eo, Brian Y	Manager	15 Aug 2023	Financial Statement Support	Discuss open items in the footnote disclosures of the financial statements EY Attendees: K. Sun, K. Zimmer, B. Eo	0.3

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Eo, Brian Y	Manager	15 Aug 2023	Financial statement support	Update advance payments footnote disclosure based on the latest information	0.5
Eo, Brian Y	Manager	15 Aug 2023	Financial statement support	Review/update commitments and contingencies footnote disclosure	1.8
Eo, Brian Y	Manager	15 Aug 2023	Financial statement support	Other payable and receivable to related party footnote disclosure	2.5
Eo, Brian Y	Manager	15 Aug 2023	Financial statement support	Updated related party footnote disclosure based on facts provided by management	1.1
Eo, Brian Y	Manager	15 Aug 2023	Financial Statement Support	Working session to clean financial statements comments EY Attendees: B. Eo, J. Chen, K. Sun, K. Zimmer, R. Gust, S. Riley	1.0
Gust, Ryan A.	Manager	15 Aug 2023	Financial Statement Support	Working session to clean financial statements comments EY Attendees: B. Eo, J. Chen, K. Sun, K. Zimmer, R. Gust, S. Riley	1.0
Sun, Kaiyang	Senior Manager	15 Aug 2023	Financial Statement Support	Reviewed the cash flow statements for 2021	1.3
Sun, Kaiyang	Senior Manager	15 Aug 2023	Financial Statement Support	Updated the cash flow statements for 2021	0.9
Sun, Kaiyang	Senior Manager	15 Aug 2023	Financial Statement Support	Communicated and assigned financial statements related tasks for team members	2.3
Sun, Kaiyang	Senior Manager	15 Aug 2023	Financial Statement Support	Provided feedback and comments on BTC loan disclosures	2.3
Sun, Kaiyang	Senior Manager	15 Aug 2023	Financial Statement Support	Discuss open items in the footnote disclosures of the financial statements EY Attendees: K. Sun, K. Zimmer, B. Eo	0.3
Simpson,Rhett	Senior	15 Aug 2023	Financial Statement Support	Updating language for the disclosure of subbalance sheet subsequent events.	2.3
Sun, Kaiyang	Senior Manager	15 Aug 2023	Financial Statement Support	Working session to clean financial statements comments EY Attendees: B. Eo, J. Chen, K. Sun, K. Zimmer, R. Gust, S. Riley	1.0
Zimmer,Kristin	Manager	15 Aug 2023	Financial Statement Support	Review commitments and contingencies footnote support	1.1
Zimmer,Kristin	Manager	15 Aug 2023	Financial Statement Support	Compiled open items listing for footnote completion	0.3
Zimmer,Kristin	Manager	15 Aug 2023	Financial Statement Support	Researched restatement requirements	0.8

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Zimmer,Kristin	Manager	15 Aug 2023	Financial Statement Support	Prepared disclosure for USDC and Tether (USDT)	0.9
Zimmer,Kristin	Manager	15 Aug 2023	Financial Statement Support	Discuss open items in the footnote disclosures of the financial statements EY Attendees: K. Sun, K. Zimmer, B. Eo	0.3
Zimmer,Kristin	Manager	15 Aug 2023	Financial Statement Support	Working session to clean financial statements comments EY Attendees: B. Eo, J. Chen, K. Sun, K. Zimmer, R. Gust, S. Riley	1.0
Lipschutz,Jordan	Manager	15 Aug 2023	Financial statement support	Prepare list of open items for Celsius regarding financial statement line items	2.1
Lipschutz,Jordan	Manager	15 Aug 2023	Financial statement support	Email correspondence with J. Fan (Celsius) regarding open financial statement line items	0.2
Lipschutz,Jordan	Manager	15 Aug 2023	Financial statement support	Coordinate with workstream leads to consolidate updates to share with Celsius	2.4
Chen,Justin	Senior	15 Aug 2023	Financial Statement Support	Working session to clean financial statements comments EY Attendees: B. Eo, J. Chen, K. Sun, K. Zimmer, R. Gust, S. Riley	1.0
Chen,Justin	Senior	15 Aug 2023	Financial statement support	Derivates Footnote Creation, creating footnote within Word financial statement and populating tables with numbers.	3.7
Lindeman,Ryan	Senior	15 Aug 2023	Financial Statement Support	Amend financial statements workbook	2.5
Riley,Sean	Senior Manager	15 Aug 2023	Financial Statement Support	Working session to clean financial statements comments EY Attendees: B. Eo, J. Chen, K. Sun, K. Zimmer, R. Gust, S. Riley	1.0
Riley,Sean	Senior Manager	15 Aug 2023	Financial Statement Support	Review of 2021 / 2022 financial statement disclosures, specifically: loans and related parties.	2.3
Riley,Sean	Senior Manager	15 Aug 2023	Financial Statement Support	Review of 2021 / 2022 financial statement disclosures, specifically: revenue recognition and derivatives.	0.7
Barda,Eli	Partner/Principal	15 Aug 2023	Financial statement support	Meeting to prepare internal for RSM meeting to discuss 2021 audit testing procedures with Celsius . EY Attendees: A.Mhana, A.Shimoni, E.Barda, I.Gotlieb	1.1

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gotlieb,Itai	Partner/Principal	15 Aug 2023	Financial statement support	Meeting to prepare internal for RSM meeting to discuss 2021 audit testing procedures with Celsius . EY Attendees: A.Mhana, A.Shimoni, E.Barda, I.Gotlieb	1.1
Shimoni,Avri	Senior Manager	15 Aug 2023	Financial statement support	Meeting to prepare internal for RSM meeting to discuss 2021 audit testing procedures with Celsius . EY Attendees: A.Mhana, A.Shimoni, E.Barda, I.Gotlieb	1.1
Bhatti, Sobia	Senior	16 Aug 2023	Financial statement support	Updating a table in the significant accounts portion of the Word financials related to Plant, Property, and Equipment (PPE)	0.1
Bhatti, Sobia	Senior	16 Aug 2023	Financial statement support	Drafted footnote 5 Concentrations update / tie out	1.3
Bhatti, Sobia	Senior	16 Aug 2023	Financial statement support	Drafted footnote 6 update table	0.2
Bhatti, Sobia	Senior	16 Aug 2023	Financial statement support	Update Miners Data	0.3
Bhatti, Sobia	Senior	16 Aug 2023	Financial statement support	Updated Crypto currency footnote with Argo share	0.4
Bhatti, Sobia	Senior	16 Aug 2023	Financial statement support	Checking footnotes to the financial statements	1.9
Bhatti, Sobia	Senior	16 Aug 2023	Financial statement support	Prepaid Expense Audit Support and the 75k write off	2.1
Bhatti, Sobia	Senior	16 Aug 2023	Financial statement support	Footnote 3 chapter 11 check	0.3
Bhatti, Sobia	Senior	16 Aug 2023	Financial Statement Support	Discussing financial statements footnotes that need to have adjustments EY Attendees: S. Bhatti, K. Zimmer	0.4
Bhatti, Sobia	Senior	16 Aug 2023	Financial Statement Support	Discussion regarding the financial statement Excel and Clean up EY Attendees: J. Chen, S. Bhatti	0.8
Dishman,Carly	Manager	16 Aug 2023	Financial Statement Support	Discussed footnote review comments EY Attendees: C. Dishman, K. Sun, K. Zimmer, S. Riley, T. Hayes	0.8
Dishman,Carly	Manager	16 Aug 2023	Financial Statement Support	Revise leases disclosures to include inception to date commentary on lease population (pt 2)	1.0

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Eo, Brian Y	Manager	16 Aug 2023	Financial statement support	Update derivative footnote disclosure - Bitcoin put and call options	3.8
Eo, Brian Y	Manager	16 Aug 2023	Financial statement support	Update interest expense footnote disclosure	2.3
Hayes, Taylor	Manager	16 Aug 2023	Financial Statement Support	Discussed footnote review comments EY Attendees: C. Dishman, K. Sun, K. Zimmer, S. Riley, T. Hayes	0.8
Steger,Adam	Senior Manager	16 Aug 2023	Financial Statement Support	Discussed financial statements tax disclosure review comments EY Attendees: K. Sun, K. Zimmer, A. Steger, S. Riley	0.5
Simpson,Rhett	Senior	16 Aug 2023	Financial Statement Support	Tying out the purchase commitments disclosed in the financial statements	1.2
Simpson,Rhett	Senior	16 Aug 2023	Financial Statement Support	Tying out the amount of deposits held by Celsius at Signature bank	2.3
Simpson,Rhett	Senior	16 Aug 2023	Financial Statement Support	Tying out the cases reviewed when disclosing contingencies and subalance sheetequent events	2.9
Sun, Kaiyang	Senior Manager	16 Aug 2023	Financial Statement Support	Drafted the BTC loan adjusting journal entries for internal discussions	2.6
Sun, Kaiyang	Senior Manager	16 Aug 2023	Financial Statement Support	Amend internal comments for financial statements disclosures	3.4
Sun, Kaiyang	Senior Manager	16 Aug 2023	Financial Statement Support	Discussed financial statements tax disclosure review comments EY Attendees: K. Sun, K. Zimmer, A. Steger, S. Riley	0.5
Sun, Kaiyang	Senior Manager	16 Aug 2023	Financial Statement Support	Discussed footnote review comments EY Attendees: C. Dishman, K. Sun, K. Zimmer, S. Riley, T. Hayes	0.8
Zimmer,Kristin	Manager	16 Aug 2023	Financial Statement Support	Review fair value measurements footnote	1.1
Zimmer,Kristin	Manager	16 Aug 2023	Financial Statement Support	Updated Argo pricing	1.2
Zimmer,Kristin	Manager	16 Aug 2023	Financial Statement Support	Discussed financial statements tax disclosure review comments EY Attendees: K. Sun, K. Zimmer, A. Steger, S. Riley	0.5
Zimmer,Kristin	Manager	16 Aug 2023	Financial Statement Support	Discussed footnote review comments EY Attendees: C. Dishman, K. Sun, K. Zimmer, S. Riley, T. Hayes	0.8

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Zimmer,Kristin	Manager	16 Aug 2023	Financial Statement Support	Discussing financial statements footnotes that need to have adjustments EY Attendees: S. Bhatti, K. Zimmer	0.4
Chen,Justin	Senior	16 Aug 2023	Financial Statement Support	Discussion regarding the financial statement Excel and Clean up EY Attendees: J. Chen, S. Bhatti	0.8
Chen,Justin	Senior	16 Aug 2023	Financial statement support	Updated and cleaned up documentation	3.9
Chen,Justin	Senior	16 Aug 2023	Financial statement support	Report of new financial statement cleaned up documentation	2.0
Chen,Justin	Senior	16 Aug 2023	Financial statement support	Communication with various team members on status of footnote	1.0
Lindeman,Ryan	Senior	16 Aug 2023	Financial Statement Support	Tying out 2021 Trial balance and financial statement footnotes to our workbooks	2.8
Riley,Sean	Senior Manager	16 Aug 2023	Financial Statement Support	Discussed footnote review comments EY Attendees: C. Dishman, K. Sun, K. Zimmer, S. Riley, T. Hayes	0.8
Riley,Sean	Senior Manager	16 Aug 2023	Financial Statement Support	Discussed financial statements tax disclosure review comments EY Attendees: K. Sun, K. Zimmer, A. Steger, S. Riley	0.5
Zaman,Sabina	Partner/Principal	16 Aug 2023	Financial statement support	Executive review of derivatives footnote disclosures	1.6
Shimoni,Avri	Senior Manager	16 Aug 2023	Financial statement support	Review of the 2021 financial statements and revisiting audit working papers in relation with the 2021 audit to response to RSM	2.4
Bhatti, Sobia	Senior	17 Aug 2023	Financial statement support	Footnote 5 impairment reference updates	1.3
Bhatti, Sobia	Senior	17 Aug 2023	Financial statement support	Power Purchase Derivative Clean Up	0.4
Bhatti, Sobia	Senior	17 Aug 2023	Financial statement support	Inputting Bitcoin loans and options to Derivatives notes	1.6
Bhatti, Sobia	Senior	17 Aug 2023	Financial statement support	Loan to core scientific support workbook	1.9
Bhatti, Sobia	Senior	17 Aug 2023	Financial statement support	Intercompany other payable to UK support workbook	1.6

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Bhatti, Sobia	Senior	17 Aug 2023	Financial statement support	2020 Support workbook support search	0.6
Eo, Brian Y	Manager	17 Aug 2023	Financial statement support	Review Generally Accepted Accounting Principles Checklist - part 1	3.6
Eo, Brian Y	Manager	17 Aug 2023	Financial statement support	Review Generally Accepted Accounting Principles Checklist - part 2	3.8
Eo, Brian Y	Manager	17 Aug 2023	Financial Statement Support	Discuss approach for drafting derivatives footnote EY Attendees: S. Bhatti, B. Eo	0.2
Gust, Ryan A.	Senior	17 Aug 2023	Financial statement support	Review financial statement work book and draft in word	2.2
Hill,Jeff	Partner/Principal	17 Aug 2023	Financial Statement Support	Meeting to discuss transfer pricing methodology and allocation of bankruptcy costs to Newco carve-out financial statements with A. Sexton (K&E), L. Koren (Celsius), J. Block (Celsius), D. Mendes (Fahrenheit), B. Rudnick (Fahrenheit), N. Bouchard (Fahrenheit)	0.8
Hill,Jeff	Partner/Principal	17 Aug 2023	Financial Statement Support	Follow up call to discuss allocation of cost to mining.. EY Attendees: J. Hill, S. Zaman. Other Attendees: J. Block (Celsius)	0.5
Simpson,Rhett	Senior	17 Aug 2023	Financial Statement Support	Updating the 2022 Generally Accepted Accounting Principles checklist and financial statements using guidance in the fair value measurements section	3.3
Simpson,Rhett	Senior	17 Aug 2023	Financial Statement Support	Providing commentary on the significant accounting policies footnote of the 2022 financial statements	0.5
Simpson,Rhett	Senior	17 Aug 2023	Financial Statement Support	Updating the 2022 Generally Accepted Accounting Principles checklist and financial statements using guidance in the financial instruments section	1.8
Simpson,Rhett	Senior	17 Aug 2023	Financial Statement Support	Updating the 2022 Generally Accepted Accounting Principles checklist and financial statements using guidance in the depreciable assets and depreciation section	2.1
Sun, Kaiyang	Senior Manager	17 Aug 2023	Financial Statement Support	Created open item tracker to track action items for financial statements disclosures	2.4

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Sun, Kaiyang	Senior Manager	17 Aug 2023	Financial Statement Support	Review financial statement workbook for status updates	2.4
Sun, Kaiyang	Senior Manager	17 Aug 2023	Financial Statement Support	Provided comments to team members on the various tabs within the financial statements workbook	3.2
Sun, Kaiyang	Senior Manager	17 Aug 2023	Financial Statement Support	Organized action items and questions based on partner feedback	2.8
Zimmer,Kristin	Manager	17 Aug 2023	Financial Statement Support	Review prepaid expense workbook	1.2
Zimmer,Kristin	Manager	17 Aug 2023	Financial Statement Support	Review financial statements workbook footnote support	1.1
Zimmer,Kristin	Manager	17 Aug 2023	Financial Statement Support	Review of financial statement footnote support	0.9
Zimmer,Kristin	Manager	17 Aug 2023	Financial Statement Support	Review of financial statements with EY leadership	0.8
Chen,Justin	Senior	17 Aug 2023	Financial statement support	Updating 2022 consolidated financial statement in Excel with revised analysis, footnotes, and disclosures	3.9
Chen,Justin	Senior	17 Aug 2023	Financial statement support	Prepare of Statement of Cash Flows (SCF) for 202	3.0
Lindeman,Ryan	Senior	17 Aug 2023	Financial Statement Support	Working on accounting disclosure checklist	0.4
Riley,Sean	Senior Manager	17 Aug 2023	Financial Statement Support	Secondary review of annual financial statement support related to intangible assets.	2.1
Riley,Sean	Senior Manager	17 Aug 2023	Financial Statement Support	Secondary review of annual financial statement support related to BTC options.	1.2
Riley,Sean	Senior Manager	17 Aug 2023	Financial Statement Support	Secondary review of annual financial support related to loans.	1.7
Bhatti, Sobia	Senior	17 Aug 2023	Financial Statement Support	Discuss approach for drafting derivatives footnote EY Attendees: S. Bhatti, B. Eo	0.2
Zaman,Sabina	Partner/Principal	17 Aug 2023	Financial Statement Support	Follow up call to discuss allocation of cost to mining.. EY Attendees: J. Hill, S. Zaman. Other Attendees: J. Block (Celsius)	0.5
Bhatti, Sobia	Senior	18 Aug 2023	Financial statement support	Prepare Items support requests	0.8

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Eo, Brian Y	Manager	18 Aug 2023	Financial statement support	Review Generally Accepted Accounting Principles Checklist - part 3	3.3
Eo, Brian Y	Manager	18 Aug 2023	Financial statement support	Generally Accepted Accounting Principles Checklist updates review	1.4
Eo, Brian Y	Manager	18 Aug 2023	Financial statement support	Review footnote disclosures	2.6
Gust, Ryan A.	Senior	18 Aug 2023	Financial statement support	Review financial statement work book and draft in word	3.5
Simpson,Rhett	Senior	18 Aug 2023	Financial Statement Support	Updating the 2022 Generally Accepted Accounting Principles checklist and financial statements using guidance in the intangible assets section	2.7
Simpson,Rhett	Senior	18 Aug 2023	Financial Statement Support	Updating the 2022 Generally Accepted Accounting Principles checklist and financial statements using guidance in the Leases section	3.9
Sun, Kaiyang	Senior Manager	18 Aug 2023	Financial Statement Support	Organized internal open questions for the financial statements workbooks	3.2
Sun, Kaiyang	Senior Manager	18 Aug 2023	Financial Statement Support	Prepared financial statements draft for client review	2.4
Sun, Kaiyang	Senior Manager	18 Aug 2023	Financial Statement Support	Organized initial client feedback and comments on FS draft	2.4
Sun, Kaiyang	Senior Manager	18 Aug 2023	Financial Statement Support	Coordinated the action items and assigned to team members based on client feedback	1.8
Zimmer,Kristin	Manager	18 Aug 2023	Financial Statement Support	Worked on Statement of Cash Flows (SCF)adjustments for 2021	2.1
Zimmer,Kristin	Manager	18 Aug 2023	Financial Statement Support	Live review of financial statements with client	1.2
Zimmer,Kristin	Manager	18 Aug 2023	Financial Statement Support	Review prepaid expense workbook	1.9
Zimmer,Kristin	Manager	18 Aug 2023	Financial Statement Support	Review Generally Accepted Accounting Principles checklist prepaid expenses, other receivable disclosures	2.2
Zimmer,Kristin	Manager	18 Aug 2023	Financial Statement Support	Prepared timesheet	0.6
Chen,Justin	Senior	18 Aug 2023	Financial statement support	Update Leases workpaper prior to finalization	2.4

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Chen,Justin	Senior	18 Aug 2023	Financial statement support	Finalize Leases workpaper	0.9
Chen,Justin	Senior	18 Aug 2023	Financial Statement Support	Checking figures from Excel financial statement to Word financial statement for accuracy	1.5
Chen,Justin	Senior	18 Aug 2023	Financial Statement Support	Drafting 2022 Statement of Cash Flows (SCF)	1.8
Bhatti, Sobia	Senior	21 Aug 2023	Financial statement support	Generally Accepted Accounting Principles Checklist New Accounting Pronouncement	3.9
Suarez,Ben R.	Senior Manager	21 Aug 2023	Financial statement support	Meeting to discuss debt forgiveness and potential accounting treatment EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin	0.8
Eo, Brian Y	Manager	21 Aug 2023	Financial statement support	Update financial statements given there were changes to debt workbook	1.9
Eo, Brian Y	Manager	21 Aug 2023	Financial statement support	Generally Accepted Accounting Principles Checklist review	1.7
Eo, Brian Y	Manager	21 Aug 2023	Financial statement support	Update financial statements with final BTC loan workpaper	3.7
Hayes, Taylor	Manager	21 Aug 2023	Financial Statement Support	Review / update to impairment related footnotes within financial statements (fixed asset)	1.4
Helwing,Dan S.	Partner/Principal	21 Aug 2023	Financial statement support	Meeting to discuss debt forgiveness and potential accounting treatment EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin	0.8
Kim, Sophia J.	Manager	21 Aug 2023	Financial statement support	Review the external status deck of 8/18 ending week with Amaya and update	0.7
Simpson,Rhett	Senior	21 Aug 2023	Financial Statement Support	Updating the 2022 Generally Accepted Accounting Principles checklist and financial statements using guidance in the bankruptcy section	1.7
Sun, Kaiyang	Senior Manager	21 Aug 2023	Financial Statement Support	Review derivatives footnote disclosures	2.8
Sun, Kaiyang	Senior Manager	21 Aug 2023	Financial Statement Support	Meeting to discuss debt forgiveness and potential accounting treatment EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin	0.8

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Sun, Kaiyang	Senior Manager	21 Aug 2023	Financial Statement Support	Executive review of Loan Payable and Investment Workbook - FY2021.xlsx	2.8
Sun, Kaiyang	Senior Manager	21 Aug 2023	Financial Statement Support	Executive review of Digital Assets Revenue Impairment RGL FY22.xlsx	3.4
Sun, Kaiyang	Senior Manager	21 Aug 2023	Financial Statement Support	Executive review of Digital Assets Revenue Impairment RGL FY22.xlsx	2.8
Zaman,Sabina	Partner/Principal	21 Aug 2023	Financial Statement Support	Meeting to discuss debt forgiveness and potential accounting treatment EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin	0.8
Zimmer,Kristin	Manager	21 Aug 2023	Financial Statement Support	Review 2021 statement of cash flow supporting documentation	1.2
Zimmer,Kristin	Manager	21 Aug 2023	Financial Statement Support	Addressed financial statement review comments	2.1
Zimmer,Kristin	Manager	21 Aug 2023	Financial Statement Support	Review Generally Accepted Accounting Principles checklist derivatives	1.1
Lindeman,Ryan	Senior	21 Aug 2023	Financial statement support	Working on draft of Pro Forma financial statements for Celsius transaction	1.3
Riley,Sean	Senior Manager	21 Aug 2023	Financial Statement Support	Meeting to discuss debt forgiveness and potential accounting treatment EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin	0.8
Horn,David	Executive Director	21 Aug 2023	Financial statement support	Meeting to discuss debt forgiveness and potential accounting treatment EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin	0.8
Zaman,Sabina	Partner/Principal	21 Aug 2023	Financial statement support	Executive review of derivatives footnote disclosures	1.4
Zaman,Sabina	Partner/Principal	21 Aug 2023	Financial statement support	Executive review of Construction in Progress (CIP) footnote disclosures	2.2
Deravin, Susan	Senior Manager	21 Aug 2023	Financial statement support	Meeting to discuss debt forgiveness and potential accounting treatment EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin	0.8

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Deravin, Susan	Senior Manager	21 Aug 2023	Financial statement support	Assess Celsius historical financial statements for Accounting Standards Codification (ASC) 852 disclosure requirements	2.2
Deravin, Susan	Senior Manager	21 Aug 2023	Financial statement support	Continue to assess Celsius historical financial statements for Accounting Standards Codification (ASC) 852 disclosure requirements	1.8
Bhatti, Sobia	Senior	22 Aug 2023	Financial statement support	Balance Sheet Trial balance (TB)2022 Update	0.9
Bhatti, Sobia	Senior	22 Aug 2023	Financial statement support	Income Statement Trial balance (TB)2022 Update	1.6
Bhatti, Sobia	Senior	22 Aug 2023	Financial statement support	Balance Sheet Trial balance (TB)2021 Update	0.8
Bhatti, Sobia	Senior	22 Aug 2023	Financial statement support	Income Statement Trial balance (TB)2021 Update	1.3
Bhatti, Sobia	Senior	22 Aug 2023	Financial statement support	Checking Trial balance (TB)update amounts to footnote workbooks	0.6
Suarez,Ben R.	Senior Manager	22 Aug 2023	Financial statement support	Meeting to discuss updates and activities around pro forma financial statements as well as interim financial statements workstreams EY Attendees: A. Gray, B. Suarez, K. Sun, S. Kim	0.2
Eo, Brian Y	Manager	22 Aug 2023	Financial statement support	Update advance payments footnote disclosure - financial statements	2.7
Eo, Brian Y	Manager	22 Aug 2023	Financial statement support	Review Generally Accepted Accounting Principles Checklist - bankruptcy	1.4
Gust, Ryan A.	Senior	22 Aug 2023	Financial statement support	Review financial statement work book footnotes	0.3
Hayes, Taylor	Manager	22 Aug 2023	Financial Statement Support	Review of cryptocurrencies rollforward footnote and related tie-outs	2.2
Hayes, Taylor	Manager	22 Aug 2023	Financial Statement Support	Researching discrepancies within the Statement of Cashflows (SCF) prepared by EY	1.2
Helwing,Dan S.	Partner/Principal	22 Aug 2023	Financial statement support	Meeting to discuss debt extinguishment accounting and presentation in the predecessor financial statements. EY attendees: Dan Helwing, Sabina Zaman, Susan Wheeler, Alex Soures, Kaiyang Sun	0.8

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Holliday, Lindsay R.	Executive Director	22 Aug 2023	Financial statement support	Review of Celsius historical financial statements for Accounting Standards Codification (ASC) 852 disclosure requirements	1.0
Kim, Sophia J.	Manager	22 Aug 2023	Financial Statement Support	Executive review of draft Celsius advanced payments reconciliation 2020	0.2
Kim, Sophia J.	Manager	22 Aug 2023	Financial Statement Support	Meeting to discuss updates and activities around pro forma financial statements as well as interim financial statements workstreams EY Attendees: A. Gray, B. Suarez, K. Sun, S. Kim	0.2
Kim, Sophia J.	Manager	22 Aug 2023	Financial statement support	Identify the mis reconciliation and update the financial models for the fees	0.7
Quinn, Michael J.	Executive Director	22 Aug 2023	Financial statement support	Executive review of hosting and prepaid hosting workpapaer	0.4
Simpson,Rhett	Senior	22 Aug 2023	Financial Statement Support	Updating the 2022 Generally Accepted Accounting Principles checklist and financial statements using guidance in the bankruptcy section	2.3
Simpson,Rhett	Senior	22 Aug 2023	Financial Statement Support	Comparing 2022 footnote language for bankruptcy to peers	3.2
Sun, Kaiyang	Senior Manager	22 Aug 2023	Financial Statement Support	Meeting to discuss updates and activities around pro forma financial statements as well as interim financial statements workstreams EY Attendees: A. Gray, B. Suarez, K. Sun, S. Kim	0.2
Sun, Kaiyang	Senior Manager	22 Aug 2023	Financial Statement Support	Provided comments on Prepaid expenses schedules	2.4
Sun, Kaiyang	Senior Manager	22 Aug 2023	Financial Statement Support	Reviewed financial statement workbook documentation	3.7
Sun, Kaiyang	Senior Manager	22 Aug 2023	Financial Statement Support	Provided email status updates to engagement partner	0.8
Zimmer,Kristin	Manager	22 Aug 2023	Financial Statement Support	Call regarding Statement of Cash Flows (SCF) 2021 . EY Attendees: K. Zimmer, J. Chen	0.4
Zimmer,Kristin	Manager	22 Aug 2023	Financial Statement Support	Review footnote 9 support and tied out numbers to underlying schedules	1.2
Zimmer,Kristin	Manager	22 Aug 2023	Financial Statement Support	Review Generally Accepted Accounting Principles checklist Sub events	2.8

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gray, Amaya	Staff	22 Aug 2023	Financial Statement Support	Executive review of 3.13aDraft - 119001 Due from Related Parties -	0.2
Gray, Amaya	Staff	22 Aug 2023	Financial Statement Support	Meeting to discuss updates and activities around pro forma financial statements as well as interim financial statements workstreams EY Attendees: A. Gray, B. Suarez, K. Sun, S. Kim	0.2
Chen,Justin	Senior	22 Aug 2023	Financial Statement Support	Call regarding Statement of Cash Flows (SCF) 2021 . EY Attendees: K. Zimmer, J. Chen	0.4
Lindeman,Ryan	Senior	22 Aug 2023	Financial statement support	Working on draft of Pro Forma financial statements for Celsius transaction	2.9
Zaman,Sabina	Partner/Principal	22 Aug 2023	Financial statement support	Executive review of financial statement workbook documentation	2.4
Bhatti, Sobia	Senior	23 Aug 2023	Financial statement support	Balancing the balance sheet and Income Statement (IS) Face	2.4
Bhatti, Sobia	Senior	23 Aug 2023	Financial statement support	Review of retained earnings calculations	0.6
Bhatti, Sobia	Senior	23 Aug 2023	Financial statement support	Crypto currency footnote update	0.4
Bhatti, Sobia	Senior	23 Aug 2023	Financial statement support	New Set Balance Sheet Trial Balance (TB) 2022 Update	0.6
Bhatti, Sobia	Senior	23 Aug 2023	Financial statement support	New Set Income Statement Trial balance (TB)2022 Update	1.3
Bhatti, Sobia	Senior	23 Aug 2023	Financial statement support	New Set Balance Sheet Trial balance (TB)2021 Update	0.4
Bhatti, Sobia	Senior	23 Aug 2023	Financial statement support	New Set Income Statement Trial balance (TB)2021 Update	1.1
Bhatti, Sobia	Senior	23 Aug 2023	Financial statement support	New Set Checking Trial balance (TB)update amounts to footnote workbooks	1.2
Eo, Brian Y	Manager	23 Aug 2023	Financial statement support	Address comments from subject matter professionals regarding footnotes and disclosures	3.8
Eo, Brian Y	Manager	23 Aug 2023	Financial statement support	Draft the event leading up to bankruptcy to be disclosed in footnote disclosure based on comments received from subject matter advisors	1.3
Eo, Brian Y	Manager	23 Aug 2023	Financial statement support	Review of the difference between the intercompany loan and related party loan	1.1

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Eo, Brian Y	Manager	23 Aug 2023	Financial statement support	Review of Disclosure statement	2.9
Holliday, Lindsay R.	Executive Director	23 Aug 2023	Financial statement support	Review of Celsius historical financial statements for Accounting Standards Codification (ASC) 852 disclosure requirements	0.5
Kim, Sophia J.	Manager	23 Aug 2023	Financial statement support	Review the Financial summary slide and update	0.6
Quinn, Michael J.	Executive Director	23 Aug 2023	Financial statement support	Executive review of cash reconciliation workpapaer	0.1
Quinn, Michael J.	Executive Director	23 Aug 2023	Financial statement support	Executive review of accrued expenses workpaper	0.2
Simpson,Rhett	Senior	23 Aug 2023	Financial Statement Support	Addressing subject matter expert comments on the commitments and contingencies footnote of the 2022 financial statements	1.1
Simpson,Rhett	Senior	23 Aug 2023	Financial Statement Support	Addressing subject matter expert comments on the bankruptcy footnote of the 2022 financial statements	2.2
Simpson,Rhett	Senior	23 Aug 2023	Financial Statement Support	Addressing subject matter expert comments on the organization footnote of the 2022 financial statements	3.8
Simpson,Rhett	Senior	23 Aug 2023	Financial Statement Support	Addressing subject matter expert comments on the Liquidity and Ability to Continue as a Going Concern footnote of the 2022 financial statements	1.8
Sun, Kaiyang	Senior Manager	23 Aug 2023	Financial Statement Support	Organized workpapers and deliverables for SMA review	1.8
Sun, Kaiyang	Senior Manager	23 Aug 2023	Financial Statement Support	Researched the Capital in Progress related workbook for disclosure purposes	2.9
Sun, Kaiyang	Senior Manager	23 Aug 2023	Financial Statement Support	Researched the fixed asset related workbook for disclosure purposes	3.6
Zimmer,Kristin	Manager	23 Aug 2023	Financial Statement Support	Review statement of cash flow support for 2021	1.1
Zimmer,Kristin	Manager	23 Aug 2023	Financial Statement Support	Review leases footnote support tie out to financials	1.6
Zimmer,Kristin	Manager	23 Aug 2023	Financial Statement Support	Review Generally Accepted Accounting Principles checklist fair value measurement	1.3

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Chen,Justin	Senior	23 Aug 2023	Financial Statement Support	2020 SCF investigating amounts paid in BTC vs Cash	3.3
Lindeman,Ryan	Senior	23 Aug 2023	Financial statement support	Working on draft of Pro Forma financial statements for Celsius transaction	1.2
Lindeman,Ryan	Senior	23 Aug 2023	Financial statement support	Tying out changed numbers for new GL	1.9
Shimoni,Avri	Senior Manager	23 Aug 2023	Financial statement support	Review of the 2021 financial statements and revisiting audit working papers in relation with the 2021 audit to response to RSM	1.4
Bhatti, Sobia	Senior	24 Aug 2023	Financial statement support	Reconcile retained earnings within 2021 financial statements	1.4
Bhatti, Sobia	Senior	24 Aug 2023	Financial statement support	Generally Accepted Accounting Principles Balance Sheet New Pronouncements Relevant or not	0.9
Eo, Brian Y	Manager	24 Aug 2023	Financial statement support	Address comments from subject matter advisors (SMAs)	2.4
Kim, Sophia J.	Manager	24 Aug 2023	Financial statement support	Updated the logics for the financials to incorporate	0.9
Simpson,Rhett	Senior	24 Aug 2023	Financial Statement Support	Updating language in the segment reporting section of the 2022 financial statements	0.3
Sun, Kaiyang	Senior Manager	24 Aug 2023	Financial Statement Support	Created tracker for bankruptcy disclosure checklist	1.7
Sun, Kaiyang	Senior Manager	24 Aug 2023	Financial Statement Support	Organized comments and action items for Accounting Standards Codification 852 related disclosure requirements	2.6
Sun, Kaiyang	Senior Manager	24 Aug 2023	Financial Statement Support	Reviewed bankruptcy guidance and peer financial statements to updated financial statements	3.4
Zimmer,Kristin	Manager	24 Aug 2023	Financial Statement Support	Review trial balances financial statement workbook	2.8
Zimmer,Kristin	Manager	24 Aug 2023	Financial Statement Support	Review Generally Accepted Accounting Principles checklist disposal of assets	1.2
Chen,Justin	Senior	24 Aug 2023	Financial Statement Support	Review references of FN 4 to reflect new changes to financial statement	3.3
Chen,Justin	Senior	24 Aug 2023	Financial Statement Support	2020 SCF investigating amounts paid in BTC vs Cash	1.2

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Lindeman,Ryan	Senior	24 Aug 2023	Financial statement support	Tying out changed numbers for new GL	0.9
Zaman,Sabina	Partner/Principal	24 Aug 2023	Financial statement support	Executive review of bankruptcy guidance and peer financial statements to updated financial statements	1.2
Shimoni,Avri	Senior Manager	24 Aug 2023	Financial statement support	Review of the 2021 financial statements and revisiting audit working papers in relation with the 2021 audit to response to RSM	2.6
Bhatti, Sobia	Senior	25 Aug 2023	Financial statement support	Reconciling the trial balances and closing out remaining items with S. Bhatti, K. Zimmer (EY)	0.2
Eo, Brian Y	Manager	25 Aug 2023	Financial statement support	Embedded derivative footnote update	1.7
Eo, Brian Y	Manager	25 Aug 2023	Financial Statement Support	Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Riley, S. Deravin	0.6
Holliday, Lindsay R.	Executive Director	25 Aug 2023	Financial statement support	Review of Celsius historical financial statements for Accounting Standards Codification (ASC) 852 disclosure requirements	0.5
Kim, Sophia J.	Manager	25 Aug 2023	Financial statement support	Validate the financial model for the fees	0.4
Kim, Sophia J.	Manager	25 Aug 2023	Financial statement support	Draft external status deck with A. Gray	0.6
Simpson,Rhett	Senior	25 Aug 2023	Financial Statement Support	Updating the fair value footnote and associated support of the 2022 financial statements	2.1
Simpson,Rhett	Senior	25 Aug 2023	Financial Statement Support	Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Riley, S. Deravin	0.6
Sun, Kaiyang	Senior Manager	25 Aug 2023	Financial Statement Support	To discuss ASC 852 related disclosure requirements EY Attendees: K. Sun, S. Deravin	0.6
Sun, Kaiyang	Senior Manager	25 Aug 2023	Financial Statement Support	Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Riley, S. Deravin	0.6

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Sun, Kaiyang	Senior Manager	25 Aug 2023	Financial Statement Support	Coordinated the action items from meeting with subject matter advisors (SMAs) on certain bankruptcy related disclosures	2.1
Sun, Kaiyang	Senior Manager	25 Aug 2023	Financial Statement Support	Reviewed updated trial balance for updated cash flow statements	2.4
Sun, Kaiyang	Senior Manager	25 Aug 2023	Financial Statement Support	Reviewed updated trial balance for balance sheets	2.1
Sun, Kaiyang	Senior Manager	25 Aug 2023	Financial Statement Support	Reviewed the analysis of liability subject to compromise	3.2
Zaman,Sabina	Partner/Principal	25 Aug 2023	Financial Statement Support	Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Riley, S. Deravin	0.6
Zimmer,Kristin	Manager	25 Aug 2023	Financial Statement Support	Reconciling the trial balances and closing out remaining items with S. Bhatti, K. Zimmer (EY)	0.2
Zimmer,Kristin	Manager	25 Aug 2023	Financial Statement Support	Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Riley, S. Deravin	0.6
Zimmer,Kristin	Manager	25 Aug 2023	Financial Statement Support	Populated updated Trial balance (TB)numbers	2.7
Zimmer,Kristin	Manager	25 Aug 2023	Financial Statement Support	Prepared footnote 5 cryptocurrency numbers based on updated TB	2.3
Zimmer,Kristin	Manager	25 Aug 2023	Financial Statement Support	Prepared footnote 7 equipment numbers based on updated TB	2.4
Gray, Amaya	Staff	25 Aug 2023	Financial statement support	Update external status report deck	0.9
Lindeman,Ryan	Senior	25 Aug 2023	Financial statement support	Building out cash flow statement for 2021 & 2022	3.6
Riley,Sean	Senior Manager	25 Aug 2023	Financial Statement Support	Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Riley, S. Deravin	0.6
Zaman,Sabina	Partner/Principal	25 Aug 2023	Financial statement support	Executive review of the analysis of liability subject to compromise	2.2

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Deravin, Susan	Senior Manager	25 Aug 2023	Financial statement support	To discuss Accounting Standards Codification (ASC) 852 related disclosure requirements EY Attendees: K. Sun, S. Deravin	0.6
Deravin, Susan	Senior Manager	25 Aug 2023	Financial statement support	Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Riley, S. Deravin	0.6
Eo, Brian Y	Manager	28 Aug 2023	Financial statement support	Peer analysis on embedded derivative presentation	0.8
Eo, Brian Y	Manager	28 Aug 2023	Financial statement support	Embedded derivative footnote update	1.0
Eo, Brian Y	Manager	28 Aug 2023	Financial statement support	Fair value measurement footnote update	1.5
Eo, Brian Y	Manager	28 Aug 2023	Financial statement support	Disclosure checklist questions	1.9
Hayes, Taylor	Manager	28 Aug 2023	Financial Statement Support	Updates to Power Purchase Agreement (PPA) footnote - researching utility company disclosures	1.8
Hayes, Taylor	Manager	28 Aug 2023	Financial Statement Support	Updates to Fair Value (FV) footnote for Power Purchase Agreement (PPA) disclosures	2.8
Holliday, Lindsay R.	Executive Director	28 Aug 2023	Financial statement support	Review of Celsius historical financial statements for Accounting Standards Codification (ASC) 852 disclosure requirements	0.5
Horn, David	Executive Director	28 Aug 2023	Financial statement support	Email, research and response regarding going concern per Accounting Standards Codification (ASC) 205.	0.2
Quinn, Michael J.	Executive Director	28 Aug 2023	Financial statement support	Executive review of loan interest reconciliation workbook	0.2
Quinn, Michael J.	Executive Director	28 Aug 2023	Financial statement support	Executive review of BTC loan workbook	0.3
Quinn, Michael J.	Executive Director	28 Aug 2023	Financial statement support	Executive review of Fixed asset reconciliation	0.3
Quinn, Michael J.	Executive Director	28 Aug 2023	Financial statement support	Executive review of Payroll reconciliation	0.3
Quinn, Michael J.	Executive Director	28 Aug 2023	Financial statement support	Executive review of Prepaid expenses	0.2

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Sun, Kaiyang	Senior Manager	28 Aug 2023	Financial Statement Support	Reviewed comments related to reorganization items for 2022 financial statements	2.6
Sun, Kaiyang	Senior Manager	28 Aug 2023	Financial Statement Support	Updated related party debt treatment presentation based on research	2.7
Zimmer,Kristin	Manager	28 Aug 2023	Financial Statement Support	Review support for balance sheet	1.8
Zimmer,Kristin	Manager	28 Aug 2023	Financial Statement Support	Review support for income statement	2.2
Zimmer,Kristin	Manager	28 Aug 2023	Financial Statement Support	Review support for statement of changes in equity	0.6
Lindeman,Ryan	Senior	28 Aug 2023	Financial statement support	Working on cash flow statement/ financial statement workbook	3.6
Zaman,Sabina	Partner/Principal	28 Aug 2023	Financial statement support	Executive review of comments related to reorganization items for 2022 financial statements	2.2
Gust, Ryan A.	Senior	29 Aug 2023	Financial statement support	Roll forward the excel work book from year end to interim	3.9
Gust, Ryan A.	Senior	29 Aug 2023	Financial statement support	Review financial statement footnotes and presentation	2.2
Gust, Ryan A.	Senior	29 Aug 2023	Financial statement support	Review the year end Generally Accepted Accounting Principles checklist	1.4
Hayes, Taylor	Manager	29 Aug 2023	Financial Statement Support	Discussion of open financial statements items EY Attendees: T. Hayes, S. Riley, K. Sun, K. Zimmer	0.5
Helwing,Dan S.	Partner/Principal	29 Aug 2023	Financial statement support	Discussion on debt extinguishment of intercompany loan	0.4
Nguyen, Kenny	Senior	29 Aug 2023	Financial Statement Support	Meeting to discuss financial statement disclosures EY Attendees: K. Nguyen, S. Deravin	0.3
Nguyen, Kenny	Senior	29 Aug 2023	Financial statement support	Review bankruptcy dockets and disclosure statements to update financial statement disclosures	3.6
Suarez,Ben R.	Senior Manager	29 Aug 2023	Financial statement support	Accounting Standards Codification (ASC) 805 memo review and writing	0.3
Simpson,Rhett	Senior	29 Aug 2023	Financial Statement Support	Research of periods to be included in SEC Form 10 registration statement	2.1
Simpson,Rhett	Senior	29 Aug 2023	Financial Statement Support	Research of SEC Form 10 registration statement examples and associated accounting guidance	1.9

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Sun, Kaiyang	Senior Manager	29 Aug 2023	Financial Statement Support	Worked through issues with statements of cash flow for 2021	2.1
Sun, Kaiyang	Senior Manager	29 Aug 2023	Financial Statement Support	Worked through issues with statements of cash flow for 2022	2.4
Sun, Kaiyang	Senior Manager	29 Aug 2023	Financial Statement Support	Reviewed updated Capital in Progress footnote disclosures	2.6
Sun, Kaiyang	Senior Manager	29 Aug 2023	Financial Statement Support	Discussion of open financial statements items EY Attendees: T. Hayes, S. Riley, K. Sun, K. Zimmer	0.5
Zimmer,Kristin	Manager	29 Aug 2023	Financial Statement Support	Review support for footnote 2 disclosure	1.5
Zimmer,Kristin	Manager	29 Aug 2023	Financial Statement Support	Review support for equipment footnote with updated trial balance	1.9
Gray, Amaya	Staff	29 Aug 2023	Financial statement support	Initial draft of status report deck for leadership review prior to J. Block (Celsius) review	1.3
Chen,Justin	Senior	29 Aug 2023	Financial statement support	Setting up 2023 Interim Testing Financial WP	3.3
Chen,Justin	Senior	29 Aug 2023	Financial statement support	Update formulas and tickmarks for 6/30/23 financial statement workpaper	3.7
Lindeman,Ryan	Senior	29 Aug 2023	Financial statement support	Updating pro forma financial statements	3.9
Lindeman,Ryan	Senior	29 Aug 2023	Financial statement support	Working on cash flow statement/ financial statement workbook	0.6
Riley,Sean	Senior Manager	29 Aug 2023	Financial Statement Support	Discussion of open financial statements items EY Attendees: T. Hayes, S. Riley, K. Sun, K. Zimmer	0.5
Quinn, Michael J.	Executive Director	29 Aug 2023	Financial statement support	Executive review of draft of other payables reconciliation workpaper	0.3
Quinn, Michael J.	Executive Director	29 Aug 2023	Financial statement support	Executive review of draft of Celsius advanced payments reconciliation 2021	0.3
Quinn, Michael J.	Executive Director	29 Aug 2023	Financial statement support	Executive review of draft Celsius advanced payments reconciliation 2020	0.1
Quinn, Michael J.	Executive Director	29 Aug 2023	Financial statement support	Executive review of 3.13aDraft - 119001 Due from Related Parties -	0.1
Quinn, Michael J.	Executive Director	29 Aug 2023	Financial statement support	Executive review of 3.13b Draft - 119005 Due from Related Parties -	0.1
Quinn, Michael J.	Executive Director	29 Aug 2023	Financial statement support	Executive review of 3.13c Draft - 219001 Due from Related Parties -	0.1

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Lindeman,Ryan	Senior	29 Aug 2023	Financial statement support	Responding to review comments related to pro forma financial statements	2.2
Zaman,Sabina	Partner/Principal	29 Aug 2023	Financial statement support	Executive review of updated Construction in Progress (CIP) footnote disclosures	1.2
Zimmer,Kristin	Manager	29 Aug 2023	Financial Statement Support	Discussion of open financial statements items EY Attendees: T. Hayes, S. Riley, K. Sun, K. Zimmer	0.5
Deravin, Susan	Senior Manager	29 Aug 2023	Financial statement support	Meeting to discuss financial statement disclosures EY Attendees: K. Nguyen, S. Deravin	0.3
Deravin, Susan	Senior Manager	29 Aug 2023	Financial statement support	Assessment of going concern considerations for Celsius during bankruptcy	0.4
Eo, Brian Y	Manager	30 Aug 2023	Financial Statement Support	Quick overview of Celsius financial disclosures and walk through comments addressed. EY Attendees: B. Eo, K. Nguyen	0.2
Eo, Brian Y	Manager	30 Aug 2023	Financial Statement Support	Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Deravin	0.5
Eo, Brian Y	Manager	30 Aug 2023	Financial statement support	Address comments on bankruptcy footnote disclosure received from subject matter advisors	2.5
Gust, Ryan A.	Senior	30 Aug 2023	Financial statement support	Continue to review and finalize the financial statement workbook rollforward for interim 2023	1.6
Gust, Ryan A.	Senior	30 Aug 2023	Financial statement support	Tie out 2020 trial balance to audit workpapers	1.8
Gust, Ryan A.	Senior	30 Aug 2023	Financial statement support	Tie out 2021 trial balance to audit workpapers	3.1
Hill,Jeff	Partner/Principal	30 Aug 2023	Financial Statement Support	Meeting to discuss tax and accounting impact of intercompany debt transactions EY Attendees: J. Hill, E. Harvey, S. Riley	0.5
Nguyen, Kenny	Senior	30 Aug 2023	Financial statement support	Review bankruptcy dockets and disclosure statements to update financial statement disclosures	3.8
Nguyen, Kenny	Senior	30 Aug 2023	Financial Statement Support	Quick overview of Celsius financial disclosures and walk through comments addressed. EY Attendees: B. Eo, K. Nguyen	0.2
Suarez,Ben R.	Senior Manager	30 Aug 2023	Financial statement support	Review of Accounting Standards Codification (ASC) 805 accounting	0.5

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Simpson,Rhett	Senior	30 Aug 2023	Financial Statement Support	Updating the 2022 financial statements language and support for the disposal of mining rigs	3.6
Simpson,Rhett	Senior	30 Aug 2023	Financial Statement Support	Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Deravin	0.5
Sun, Kaiyang	Senior Manager	30 Aug 2023	Financial Statement Support	Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Deravin	0.5
Sun, Kaiyang	Senior Manager	30 Aug 2023	Financial Statement Support	Researched service fee breakdowns and the related accounting treatment	1.8
Sun, Kaiyang	Senior Manager	30 Aug 2023	Financial Statement Support	Planned engagement activities for 2023 interim financial statements	2.2
Zaman,Sabina	Partner/Principal	30 Aug 2023	Financial Statement Support	Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Deravin	0.5
Zimmer,Kristin	Manager	30 Aug 2023	Financial Statement Support	Review differences found in statement of cash flow	2.4
Zimmer,Kristin	Manager	30 Aug 2023	Financial Statement Support	Prepared statement of cash flow for 2022 with supporting evidence	1.1
Zimmer,Kristin	Manager	30 Aug 2023	Financial Statement Support	Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Deravin	0.5
Lipschutz,Jordan	Manager	30 Aug 2023	Financial statement support	Review leadership status deck including client financial analysis, workstream updates and status, and key risks / issues	3.7
Lindeman,Ryan	Senior	30 Aug 2023	Financial statement support	Building out Pro forma financials	2.4
Riley,Sean	Senior Manager	30 Aug 2023	Financial Statement Support	Meeting to discuss tax and accounting impact of intercompany debt transactions EY Attendees: J. Hill, E. Harvey, S. Riley	0.5
Quinn, Michael J.	Executive Director	30 Aug 2023	Financial statement support	Executive review of 3.13d Draft - 210002 Due from Related Parties -	0.1

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Quinn, Michael J.	Executive Director	30 Aug 2023	Financial statement support	Executive review of 3.13e Draft - 210003 Due from Related Parties -	0.1
Quinn, Michael J.	Executive Director	30 Aug 2023	Financial statement support	Executive review of 3.13f Draft - 210004 Due from Related Parties -	0.1
Quinn, Michael J.	Executive Director	30 Aug 2023	Financial statement support	Executive review of 3.13g Draft - 210006 Due from Related Parties -	0.1
Deravin, Susan	Senior Manager	30 Aug 2023	Financial statement support	Meeting to discuss internal comments on the 2022 financial statements. EY Attendees: B. Eo, K. Sun, K. Zimmer, R. Simpson, S. Zaman, S. Deravin	0.5
Deravin, Susan	Senior Manager	30 Aug 2023	Financial statement support	Review of updated financial statement footnotes for Celsius historical financial statements for Accounting Standards Codification (ASC) 852 disclosure requirements	0.8
Beattie, Steve	Partner/Principal	31 Aug 2023	Financial Statement Support	Meeting to discuss status of engagement prior to status discussion with J. Block (Celsius) EY Attendees: A. Gray, E. Harvey, J. Hill, S. Zaman, S. Riley, S. Beattie	0.5
Eo, Brian Y	Manager	31 Aug 2023	Financial statement support	Celsius financial statements Review	1.0
Eo, Brian Y	Manager	31 Aug 2023	Financial statement support	Power purchase agreement footnote update	1.1
Eo, Brian Y	Manager	31 Aug 2023	Financial Statement Support	Live review of financial statement workbook EY Attendees: B. Eo, K. Zimmer, R. Lindeman, S. Zaman, K. Sun	0.5
Gust, Ryan A.	Senior	31 Aug 2023	Financial statement support	Tie out 2022 trial balance to audit workpapers	3.9
Gust, Ryan A.	Senior	31 Aug 2023	Financial statement support	Begin to rollforward financial statement word document	1.4
Gust, Ryan A.	Senior	31 Aug 2023	Financial statement support	Review interim lease footnote and lease footnote requirements	0.8
Gust, Ryan A.	Senior	31 Aug 2023	Financial statement support	Review fair value measurement footnote and requirements	1.4

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hill,Jeff	Partner/Principal	31 Aug 2023	Financial Statement Support	Meeting to discuss status of engagement prior to status discussion with J. Block (Celsius) EY Attendees: A. Gray, E. Harvey, J. Hill, S. Zaman, S. Riley, S. Beattie	0.5
Simpson,Rhett	Senior	31 Aug 2023	Financial Statement Support	Updating 2022 financial statements language and support for the disposal of mining rigs	1.6
Simpson,Rhett	Senior	31 Aug 2023	Financial Statement Support	Updating the 2022 Generally Accepted Accounting Principles checklist and financial statements using guidance in the Impairment or Disposal of Long-Lived Assets — Long-Lived Assets Classified as Held for Sale or Disposed of	1.2
Simpson,Rhett	Senior	31 Aug 2023	Financial Statement Support	Updating references in the 2022 financial statements and Generally Accepted Accounting Principles checklist	1.3
Sun, Kaiyang	Senior Manager	31 Aug 2023	Financial Statement Support	Prepared status update to client on overall financial statements	0.8
Sun, Kaiyang	Senior Manager	31 Aug 2023	Financial Statement Support	Organized open items for various financial statements areas	1.2
Sun, Kaiyang	Senior Manager	31 Aug 2023	Financial Statement Support	Coordinated action items per review of financial statements by engagement partner	1.8
Sun, Kaiyang	Senior Manager	31 Aug 2023	Financial Statement Support	Live review of financial statement workbook EY Attendees: B. Eo, K. Zimmer, R. Lindeman, S. Zaman, K. Sun	0.5
Zaman,Sabina	Partner/Principal	31 Aug 2023	Financial Statement Support	Meeting to discuss status of engagement prior to status discussion with J. Block (Celsius) EY Attendees: A. Gray, E. Harvey, J. Hill, S. Zaman, S. Riley, S. Beattie	0.5
Zaman,Sabina	Partner/Principal	31 Aug 2023	Financial Statement Support	Live review of financial statement workbook EY Attendees: B. Eo, K. Zimmer, R. Lindeman, S. Zaman, K. Sun	0.5
Zimmer,Kristin	Manager	31 Aug 2023	Financial Statement Support	Review of new accounting pronouncement checklist	1.1
Zimmer,Kristin	Manager	31 Aug 2023	Financial Statement Support	Review statement of cash flow differences for 2022	2.9

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Chen,Justin	Senior	31 Aug 2023	Financial Statement Support	Researching and listing out all external professional entities charges	2.1
Chen,Justin	Senior	31 Aug 2023	Financial Statement Support	Review of 2022 Word financial statement for footnote callouts	0.9
Chen,Justin	Senior	31 Aug 2023	Financial Statement Support	Update 2022 Word financial statement for footnote callouts	2.0
Chen,Justin	Senior	31 Aug 2023	Financial Statement Support	Financial statement set up for 6/30/23	3.4
Lindeman,Ryan	Senior	31 Aug 2023	Financial statement support	Working on internal review of financial statement	0.7
Lindeman,Ryan	Senior	31 Aug 2023	Financial statement support	Working on Pro Forma review comments	0.7
Zimmer,Kristin	Manager	31 Aug 2023	Financial Statement Support	Live review of financial statement workbook EY Attendees: B. Eo, K. Zimmer, R. Lindeman, S. Zaman, K. Sun	0.5
Lindeman,Ryan	Senior	31 Aug 2023	Financial Statement Support	Live review of financial statement workbook EY Attendees: B. Eo, K. Zimmer, R. Lindeman, S. Zaman, K. Sun	0.5
Harvey, Elizabeth	Partner/Principal	31 Aug 2023	Financial Statement Support	Meeting to discuss status of engagement prior to status discussion with J. Block (Celsius) EY Attendees: A. Gray, E. Harvey, J. Hill, S. Zaman, S. Riley, S. Beattie	0.5
Gray, Amaya	Staff	31 Aug 2023	Financial Statement Support	Meeting to discuss status of engagement prior to status discussion with J. Block (Celsius) EY Attendees: A. Gray, E. Harvey, J. Hill, S. Zaman, S. Riley, S. Beattie	0.5
Riley,Sean	Senior Manager	31 Aug 2023	Financial Statement Support	Meeting to discuss status of engagement prior to status discussion with J. Block (Celsius) EY Attendees: A. Gray, E. Harvey, J. Hill, S. Zaman, S. Riley, S. Beattie	0.5
Gray, Amaya L.	Staff	01 Sep 2023	Financial Statement Support	Meeting to review financial update prior to providing to J. Block (Celsius) EY Attendees: A. Gray, S. Zaman	0.8
Zaman, Sabina	Partner/Principal	01 Sep 2023	Financial Statement Support	Meeting to review financial update prior to providing to J. Block (Celsius) EY Attendees: A. Gray, S. Zaman	0.8

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Eo, Brian Y	Manager	05 Sep 2023	Financial statement support	Update fair value measurement footnote disclosure	2.9
Eo, Brian Y	Manager	05 Sep 2023	Financial statement support	Update Interim General Accounting Accepted Principals (GAAP) Checklist	0.7
Gust, Ryan A.	Manager	05 Sep 2023	Financial statement support	Review the Year End Generally Accepted Accounting Principles checklist for completeness	3.6
Gust, Ryan A.	Manager	05 Sep 2023	Financial statement support	Review the Interim Financial Statements and Financial Statements workbook rollforward looking at accuracy	1.6
Lindeman, Ryan P.	Senior	05 Sep 2023	Financial statement support	Income statement mapping for Pro Forma	1.5
Lindeman, Ryan P.	Senior	05 Sep 2023	Financial statement support	Update 2022 income statement data for pro forma	0.6
Simpson, Rhett	Senior	05 Sep 2023	Financial statement support	Review of commentary surrounding the fair value footnote of the 2022 financial statements.	1.1
Sun, Kaiyang	Senior Manager	05 Sep 2023	Financial Statement Support	Review adjustments to net income for 2021 cash flows	3.2
Sun, Kaiyang	Senior Manager	05 Sep 2023	Financial Statement Support	Review changes in operating assets and liabilities for 2021 cash flows	3.4
Sun, Kaiyang	Senior Manager	05 Sep 2023	Financial Statement Support	Review Celsius Mining leases footnote	1.8
Zaman, Sabina	Partner/Principal	05 Sep 2023	Financial Statement Support	Executive review leases footnote	0.6
Deravin, Susan	Senior Manager	06 Sep 2023	Financial Statement Support	Meeting to discuss commentary over the contingencies and subsequent event footnotes. EY Attendees: R. Simpson, K. Zimmer, K. Sun, S. Deravin, L. Holliday, D. Horn	0.3
Eo, Brian Y	Manager	06 Sep 2023	Financial statement support	Review mothership power purchase agreement	0.5
Eo, Brian Y	Manager	06 Sep 2023	Financial statement support	Update Bitcoin options footnote	1.9
Eo, Brian Y	Manager	06 Sep 2023	Financial statement support	Financial statement disclosure review	3.2
Eo, Brian Y	Manager	06 Sep 2023	Financial statement support	Update mothership power purchase agreement	0.8

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gray, Amaya L.	Staff	06 Sep 2023	Financial Statement Support	Meeting to discuss current status of engagement regarding the remaining open items required from Celsius. EY Attendees: A. Steger, A. Gray, B. Suarez, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius)	0.5
Gust, Ryan A.	Manager	06 Sep 2023	Financial Statement Support	Meeting to discuss interim financial statements and Management Discussion and Analysis (MD&A) EY Attendees: R. Gust, K. Sun	1.2
Gust, Ryan A.	Manager	06 Sep 2023	Financial statement support	Finalize rollforward for the Interim Financial Statements word document	2.0
Gust, Ryan A.	Manager	06 Sep 2023	Financial statement support	Finalize rollforward for the Interim Financial Statements workbook	1.2
Hayes, Taylor	Manager	06 Sep 2023	Financial Statement Support	Meeting to discuss current status of engagement regarding the remaining open items required from Celsius. EY Attendees: A. Steger, A. Gray, B. Suarez, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius)	0.5
Hill, Jeff	Partner/Principal	06 Sep 2023	Financial Statement Support	Meeting to discuss current status of engagement regarding the remaining open items required from Celsius. EY Attendees: A. Steger, A. Gray, B. Suarez, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius)	0.5
Horn, David	Executive Director	06 Sep 2023	Financial Statement Support	Meeting to discuss commentary over the contingencies and subsequent event footnotes. EY Attendees: R. Simpson, K. Zimmer, K. Sun, S. Deravin, L. Holliday, D. Horn	0.3
Lindeman, Ryan P.	Senior	06 Sep 2023	Financial statement support	Update 2022 Financial Statements	3.8

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Mhana, Anas	Manager	06 Sep 2023	Financial statement support	Meeting to coordinate Haines Watts and EY Israel regarding audit items and details for Celsius. EY Attendees: A. Gray, A. Mhana, A. Shimoni, S. Riley. Other Attendees: A. Seetharaman (Celsius), F. Samasuwo (Haines Watts)	0.5
Riley, Sean	Senior Manager	06 Sep 2023	Financial Statement Support	Meeting to discuss current status of engagement regarding the remaining open items required from Celsius. EY Attendees: A. Steger, A. Gray, B. Suarez, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius)	0.5
Shimoni, Avri	Senior Manager	06 Sep 2023	Financial statement support	Meeting to coordinate Haines Watts and EY Israel regarding audit items and details for Celsius. EY Attendees: A. Gray, A. Mhana, A. Shimoni, S. Riley. Other Attendees: A. Seetharaman (Celsius), F. Samasuwo (Haines Watts)	0.5
Simpson, Rhett	Senior	06 Sep 2023	Financial Statement Support	Meeting to discuss commentary over the contingencies and subsequent event footnotes. EY Attendees: R. Simpson, K. Zimmer, K. Sun, S. Deravin, L. Holliday, D. Horn	0.3
Simpson, Rhett	Senior	06 Sep 2023	Financial statement support	Provide commentary surrounding the pro forma financial statement shell.	3.2
Simpson, Rhett	Senior	06 Sep 2023	Financial statement support	Research accounting guidance surrounding the dates to be included in the pro forma financial statements	0.6
Steger, Adam	Senior Manager	06 Sep 2023	Financial Statement Support	Meeting to discuss current status of engagement regarding the remaining open items required from Celsius. EY Attendees: A. Steger, A. Gray, B. Suarez, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius)	0.5

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Suarez, Ben	Senior Manager	06 Sep 2023	Financial Statement Support	Meeting to discuss current status of engagement regarding the remaining open items required from Celsius. EY Attendees: A. Steger, A. Gray, B. Suarez, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius)	0.5
Sun, Kaiyang	Senior Manager	06 Sep 2023	Financial Statement Support	Meeting to discuss current status of engagement regarding the remaining open items required from Celsius. EY Attendees: A. Steger, A. Gray, B. Suarez, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius)	0.5
Sun, Kaiyang	Senior Manager	06 Sep 2023	Financial Statement Support	Meeting to discuss commentary over the contingencies and subsequent event footnotes. EY Attendees: R. Simpson, K. Zimmer, K. Sun, S. Deravin, L. Holliday, D. Horn	0.3
Sun, Kaiyang	Senior Manager	06 Sep 2023	Financial Statement Support	Meeting to discuss interim financial statements and Management Discussion and Analysis (MD&A) EY Attendees: R. Gust, K. Sun	1.2
Sun, Kaiyang	Senior Manager	06 Sep 2023	Financial Statement Support	Review non-cash financing and investing activities	3.4
Sun, Kaiyang	Senior Manager	06 Sep 2023	Financial Statement Support	Review adjustments to net income for 2021 cash flows	3.4
Zaman, Sabina	Partner/Principal	06 Sep 2023	Financial Statement Support	Meeting to discuss current status of engagement regarding the remaining open items required from Celsius. EY Attendees: A. Steger, A. Gray, B. Suarez, J. Hill, K. Sun, S. Zaman, S. Riley, T. Hayes. Other Attendees: J. Block (Celsius), J. Fan (Celsius), A. Seetharaman (Celsius)	0.5
Zimmer, Kristin	Manager	06 Sep 2023	Financial Statement Support	Meeting to discuss commentary over the contingencies and subsequent event footnotes. EY Attendees: R. Simpson, K. Zimmer, K. Sun, S. Deravin, L. Holliday, D. Horn	0.3
Zimmer, Kristin	Manager	06 Sep 2023	Financial Statement Support	Review subsequent event and contingency footnote for additions	0.7

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Barda, Eli	Partner/Principal	07 Sep 2023	Financial Statement Support	Preparation regarding the materials and explanations we were asked to provide Haines Watts in relation with the 2021 audit. EY Attendees: E.Barda, A.Mhana, A.Shimoni.	0.9
Beattie, Steve	Partner/Principal	07 Sep 2023	Financial statement support	Meeting to discuss matters around the progression of workstreams prior to discussion with J. Block (Celsius) EY Attendees: A. Gray, J. Hill, S. Zaman, S. Riley, S. Beattie	0.5
Chen, Justin	Senior	07 Sep 2023	Financial statement support	Draft Management Discussion and Analysis (MD&A) Word file	2.3
Eo, Brian Y	Manager	07 Sep 2023	Financial statement support	Financial statement disclosure update	3.3
Eo, Brian Y	Manager	07 Sep 2023	Financial statement support	Update General Accounting Accepted Principals Checklist	0.2
Gray, Amaya L.	Staff	07 Sep 2023	Financial Statement Support	Meeting to discuss matters around the progression of workstreams prior to discussion with J. Block (Celsius) EY Attendees: A. Gray, J. Hill, S. Zaman, S. Riley, S. Beattie	0.5
Gray, Amaya L.	Staff	07 Sep 2023	Financial statement support	Draft external status deck for executive review prior to discussion with J. Block (Celsius)	0.6
Gray, Amaya L.	Staff	07 Sep 2023	Financial statement support	Communicate with team members regarding updates to internal status deck	0.7
Gust, Ryan A.	Manager	07 Sep 2023	Financial statement support	Review interim Generally Accepted Accounting Principles checklist for the financial statements	3.9
Gust, Ryan A.	Manager	07 Sep 2023	Financial statement support	Continue to review the interim Generally Accepted Accounting Principles checklist	0.9
Gust, Ryan A.	Manager	07 Sep 2023	Financial statement support	Review year end financial statements for items still applicable in the interim and narrow down footnotes for the period	2.1
Hayes, Taylor	Manager	07 Sep 2023	Financial Statement Support	Update statement of cash flows in FY22 for advance payments	2.1
Hayes, Taylor	Manager	07 Sep 2023	Financial Statement Support	Update statement of cash flows for cryptocurrency transactions in FY21	3.3

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hill, Jeff	Partner/Principal	07 Sep 2023	Financial Statement Support	Meeting to discuss matters around the progression of workstreams prior to discussion with J. Block (Celsius) EY Attendees: A. Gray, J. Hill, S. Zaman, S. Riley, S. Beattie	0.5
Lindeman, Ryan P.	Senior	07 Sep 2023	Financial statement support	Tie out footnote data to Financial Statements	3.2
Lindeman, Ryan P.	Senior	07 Sep 2023	Financial statement support	Tie out footnote data to Financial Statements continued	2.9
Mhana, Anas	Manager	07 Sep 2023	Financial statement support	Discussion internally after the meeting Haines Watts , EY Attendees : E.Barda, A.shimoni, A.Mhana	0.9
Nguyen, Kenny	Senior	07 Sep 2023	Financial statement support	Review updates to 2022 financial statement	0.7
Riley, Sean	Senior Manager	07 Sep 2023	Financial Statement Support	Meeting to discuss matters around the progression of workstreams prior to discussion with J. Block (Celsius) EY Attendees: A. Gray, J. Hill, S. Zaman, S. Riley, S. Beattie	0.5
Riley, Sean	Senior Manager	07 Sep 2023	Financial Statement Support	Secondary review of FY23 draft disclosure for revenue share agreement (executed in February 2023).	0.6
Riley, Sean	Senior Manager	07 Sep 2023	Financial Statement Support	Secondary review of FY23 draft disclosure for revenue share agreement (executed in May 2023).	0.7
Riley, Sean	Senior Manager	07 Sep 2023	Financial Statement Support	Secondary review of FY23 draft disclosure for revenue share agreement (executed in August 2023).	0.8
Riley, Sean	Senior Manager	07 Sep 2023	Financial Statement Support	Secondary review of FY23 draft disclosure for revenue share agreement (executed in April 2023).	0.6
Shimoni, Avri	Senior Manager	07 Sep 2023	Financial statement support	Discussion internally after the meeting Haines Watts , EY Attendees : E.Barda, A.shimoni, A.Mhana	0.9
Sun, Kaiyang	Senior Manager	07 Sep 2023	Financial Statement Support	Review changes in operating assets and liabilities for 2022 cash flows	3.1
Sun, Kaiyang	Senior Manager	07 Sep 2023	Financial Statement Support	Review cash flows from investing activities for 2022 cash flows	3.3

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo, Patrick	Senior	07 Sep 2023	Financial statement support	Prepare Fiscal Year 23 draft disclosure for revenue share agreement - Global X	0.8
Yoo, Patrick	Senior	07 Sep 2023	Financial statement support	Prepare Fiscal Year 23 draft disclosure for revenue share agreement - EZ Blockchain	0.8
Yoo, Patrick	Senior	07 Sep 2023	Financial statement support	Prepare FY23 draft disclosure for revenue share agreement - US Bitcoin	0.6
Yoo, Patrick	Senior	07 Sep 2023	Financial statement support	Prepare FY23 draft disclosure for revenue share agreement - Montana OP	0.8
Zaman, Sabina	Partner/Principal	07 Sep 2023	Financial Statement Support	Meeting to discuss matters around the progression of workstreams prior to discussion with J. Block (Celsius) EY Attendees: A. Gray, J. Hill, S. Zaman, S. Riley, S. Beattie	0.5
Zimmer, Kristin	Manager	07 Sep 2023	Financial Statement Support	Review of generally accepted accounting principals checklist for year end financial statement disclosures	3.4
Zimmer, Kristin	Manager	07 Sep 2023	Financial Statement Support	Review of 2020 statement of cash flows	3.2
Zimmer, Kristin	Manager	07 Sep 2023	Financial Statement Support	Prepare adjustments required to reconcile net income to operating activities 2021 cash flows	1.4
Chen, Justin	Senior	08 Sep 2023	Financial statement support	Update interim Management Discussion and Analysis (MD&A) with correct trial balance numbers	1.0
Chen, Justin	Senior	08 Sep 2023	Financial statement support	Review all cross references AA.1 references and Excel workpapers to the appropriate supporting work papers	3.3
Eo, Brian Y	Manager	08 Sep 2023	Financial statement support	Update financial statement disclosure	1.2
Gray, Amaya L.	Staff	08 Sep 2023	Financial Statement Support	Update external deck prior to executive review for presentation to J. Block (Celsius)	1.3
Hayes, Taylor	Manager	08 Sep 2023	Financial Statement Support	Update statement of cash flows for cryptocurrency transactions in FY22	3.8
Hayes, Taylor	Manager	08 Sep 2023	Financial Statement Support	Update statement of cash flows in FY21 for advance payments	2.1
Lindeman, Ryan P.	Senior	08 Sep 2023	Financial statement support	Update 2022 Financial Statements	1.3

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Lindeman, Ryan P.	Senior	08 Sep 2023	Financial statement support	Recreate financial statement tables for proper formatting and presentation to more closely match previous Financial Statements as requested	0.8
MacIntosh, Paul	Partner/Principal	08 Sep 2023	Financial Statement Support	Executive review of investing activities for 2021 cash flows statement.	0.7
MacIntosh, Paul	Partner/Principal	08 Sep 2023	Financial Statement Support	Executive review of changes in operating assets and liabilities for 2021 cash flow statement.	0.7
Quinn, Michael J.	Executive Director	08 Sep 2023	Financial statement support	Executive review of 3.02g Draft - Celsius - Fixed Assets Impairment Summary	0.2
Quinn, Michael J.	Executive Director	08 Sep 2023	Financial statement support	Executive review of 3.06b Draft - Other Receivables Workpaper - FY 2020	0.4
Quinn, Michael J.	Executive Director	08 Sep 2023	Financial statement support	Executive review of 3.11 Draft - Celsius Advance Payments Reconciliation - FY 2022	0.3
Quinn, Michael J.	Executive Director	08 Sep 2023	Financial statement support	Executive review of draft financial statements inclusive of analyses, footnotes, and disclosures	3.6
Riley, Sean	Senior Manager	08 Sep 2023	Financial Statement Support	Secondary review of investing activities for 2021 cash flows statement.	2.2
Riley, Sean	Senior Manager	08 Sep 2023	Financial Statement Support	Secondary review of changes in operating assets and liabilities for 2021 cash flow statement.	2.1
Sun, Kaiyang	Senior Manager	08 Sep 2023	Financial Statement Support	Review cash flows from investing activities for 2021 cash flows	3.4
Sun, Kaiyang	Senior Manager	08 Sep 2023	Financial Statement Support	Review trail balance and financial statement line item mapping	2.3
Sun, Kaiyang	Senior Manager	08 Sep 2023	Financial Statement Support	Research interim financial statements disclosure requirements	2.3
Sun, Kaiyang	Senior Manager	08 Sep 2023	Financial Statement Support	Perform Management Discussion and Analysis (MD&A) disclosure setup	2.8
Zaman, Sabina	Partner/Principal	08 Sep 2023	Financial Statement Support	Executive review of Management Discussion and Analysis (MD&A) disclosure draft	0.7
Zimmer, Kristin	Manager	08 Sep 2023	Financial Statement Support	Prepare changes in operating assets and liabilities for 2021 cash flows	3.6
Zimmer, Kristin	Manager	08 Sep 2023	Financial Statement Support	Prepare investing activities for 2021 cash flows	3.3
Zimmer, Kristin	Manager	08 Sep 2023	Financial Statement Support	Prepare financing activities for 2021 cash flows	1.1

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Lindeman, Ryan P.	Senior	09 Sep 2023	Financial statement support	Adjust financial statement tables	3.9
Lindeman, Ryan P.	Senior	10 Sep 2023	Financial statement support	Continue to adjust financial statement tables	3.4
Sun, Kaiyang	Senior Manager	10 Sep 2023	Financial Statement Support	Review financial statements comments provided by engagement partner	2.3
Zaman, Sabina	Partner/Principal	10 Sep 2023	Financial Statement Support	Executive review of year end 2022 financial statements	1.1
Zaman, Sabina	Partner/Principal	10 Sep 2023	Financial Statement Support	Executive review of year end 2021 financial statements	0.5
Zaman, Sabina	Partner/Principal	10 Sep 2023	Financial Statement Support	Executive review of year end 2020 financial statements	0.6
Zimmer, Kristin	Manager	10 Sep 2023	Financial Statement Support	Respond to Celsius Mining financial statement comments from executives	3.4
Zimmer, Kristin	Manager	10 Sep 2023	Financial Statement Support	Reconciling year-end balance sheet, income statement, statement of cash flows, and statement of changes in equity	0.6
Chen, Justin	Senior	11 Sep 2023	Financial statement support	Tie out presentation and footnote of financial statements for interim Word document	1.3
Eo, Brian Y	Manager	11 Sep 2023	Financial statement support	Address partners comments on year-end financial statements	1.1
Eo, Brian Y	Manager	11 Sep 2023	Financial statement support	Update footnote disclosure for each of the financial statement line items associated with liabilities subject to compromise	0.7
Eo, Brian Y	Manager	11 Sep 2023	Financial statement support	Update presentation in the face of the Financial Statements	0.6
Eo, Brian Y	Manager	11 Sep 2023	Financial statement support	Draft interim financial statement - derivative	3.5
Eo, Brian Y	Manager	11 Sep 2023	Financial statement support	Draft interim financial statement - fair value measurement	1.3
Eo, Brian Y	Manager	11 Sep 2023	Financial statement support	Draft interim financial statement - related party	2.4
Gust, Ryan A.	Manager	11 Sep 2023	Financial statement support	Prepare interim financial statements and financial statement workbook	3.9
Gust, Ryan A.	Manager	11 Sep 2023	Financial statement support	Continue to prepare interim financial statements and financial statement workbook	3.6

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gust, Ryan A.	Manager	11 Sep 2023	Financial statement support	Review interim Generally Accepted Accounting Principles checklist and update for applicable items	1.1
Lindeman, Ryan P.	Senior	11 Sep 2023	Financial statement support	Respond to review comments on the financial statement formatting	3.1
Lindeman, Ryan P.	Senior	11 Sep 2023	Financial statement support	Adjust tables/ formatting on 2022 financial statements	2.9
Lipschutz, Jordan D.	Manager	11 Sep 2023	Financial statement support	Email correspondence to P. Hendricks (Celsius) regarding meeting logistics / details for project status calls	0.1
Lipschutz, Jordan D.	Manager	11 Sep 2023	Financial statement support	Updating project financials and reviewing budget to actuals - Day 1	3.8
MacIntosh, Paul	Partner/Principal	11 Sep 2023	Financial Statement Support	Executive review of 2021 cash flow adjustments.	0.4
MacIntosh, Paul	Partner/Principal	11 Sep 2023	Financial Statement Support	Executive review of 2021 and 2022 financial statements	0.9
Mhana, Anas	Manager	11 Sep 2023	Financial statement support	Review of the 2021 financial statements	1.9
Mhana, Anas	Manager	11 Sep 2023	Financial statement support	Review revisiting audit working papers the conclusion in preparation for discussion with Haines Watt	1.7
Quinn, Michael J.	Executive Director	11 Sep 2023	Financial statement support	Financial statement workbook review	0.9
Riley, Sean	Senior Manager	11 Sep 2023	Financial Statement Support	Secondary review of GAAP checklist for 2021 cash flows.	1.4
Riley, Sean	Senior Manager	11 Sep 2023	Financial Statement Support	Secondary review of 2021 cash flow adjustments.	1.9
Riley, Sean	Senior Manager	11 Sep 2023	Financial Statement Support	Secondary review of 2021 and 2022 financial statement executive comments.	0.9
Simpson, Rhett	Senior	11 Sep 2023	Financial statement support	Update the presentation throughout the 2022 financial statements	1.1
Simpson, Rhett	Senior	11 Sep 2023	Financial statement support	Address partner comments over the 2022 financial statements	3.9
Simpson, Rhett	Senior	11 Sep 2023	Financial statement support	Update the commitments and contingencies and subsequent events footnotes of the interim financial statements	1.8

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Sun, Kaiyang	Senior Manager	11 Sep 2023	Financial Statement Support	Address internal comments on financial statements from engagement partner	3.3
Sun, Kaiyang	Senior Manager	11 Sep 2023	Financial Statement Support	Address internal comments on financial statements from service quality partner	3.1
Sun, Kaiyang	Senior Manager	11 Sep 2023	Financial Statement Support	Update presentation in preparation for discussion around Celsius Mining financial statements	2.8
Zimmer, Kristin	Manager	11 Sep 2023	Financial Statement Support	Prepare supplemental schedule for 2021 cash flows	1.3
Zimmer, Kristin	Manager	11 Sep 2023	Financial Statement Support	Review generally accepted accounting principals checklist for 2021 statement of cash flow disclosures	3.4
Zimmer, Kristin	Manager	11 Sep 2023	Financial Statement Support	Work through differences identified in 2021 cash flows	3.3
Chen, Justin	Senior	12 Sep 2023	Financial Statement Support	Meeting to discuss roles and responsibilities for the interim financial statements. EY Attendees: B. Eo, J. Chen, R. Simpson, R. Gust	0.3
Chen, Simon	Senior Manager	12 Sep 2023	Financial statement support	Assist in preparing adjustments required to reconcile net income to operating activities for 2022 cash flows	1.9
Eo, Brian Y	Manager	12 Sep 2023	Financial Statement Support	Meeting to discuss roles and responsibilities for the interim financial statements. EY Attendees: B. Eo, J. Chen, R. Simpson, R. Gust	0.3
Eo, Brian Y	Manager	12 Sep 2023	Financial statement support	Continue to draft interim financial statement - related party	1.9
Gray, Amaya L.	Staff	12 Sep 2023	Financial statement support	Draft internal status deck for executive review	1.3
Gray, Amaya L.	Staff	12 Sep 2023	Financial statement support	Review draft of internal status deck	0.8
Gray, Amaya L.	Staff	12 Sep 2023	Financial statement support	Update internal status deck based on J. Lipschutz review	1.6
Gust, Ryan A.	Manager	12 Sep 2023	Financial Statement Support	Meeting to discuss roles and responsibilities for the interim financial statements. EY Attendees: B. Eo, J. Chen, R. Simpson, R. Gust	0.3
Gust, Ryan A.	Manager	12 Sep 2023	Financial statement support	Continue to prepare the interim financial statements	3.9

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gust, Ryan A.	Manager	12 Sep 2023	Financial statement support	Review interim Generally Accepted Accounting Principles checklist and update for applicable items	1.8
Lindeman, Ryan P.	Senior	12 Sep 2023	Financial statement support	Format 2022 financial statements	2.1
Lipschutz, Jordan D.	Manager	12 Sep 2023	Financial statement support	Email correspondence regarding status / progress on key project milestones and deliverables	0.7
Lipschutz, Jordan D.	Manager	12 Sep 2023	Financial statement support	Review project status deck for client.	1.5
Lipschutz, Jordan D.	Manager	12 Sep 2023	Financial statement support	Reviewing leadership update deck, including key risks / issues and project status - Day 1	1.5
MacIntosh, Paul	Partner/Principal	12 Sep 2023	Financial Statement Support	Executive review of operating assets and liabilities for 2022 cash flows.	0.8
MacIntosh, Paul	Partner/Principal	12 Sep 2023	Financial Statement Support	Executive review of adjustments related to reconcile net income to operating activities for 2022 cash flows.	0.9
MacIntosh, Paul	Partner/Principal	12 Sep 2023	Financial Statement Support	Executive review of cryptocurrency footnote and associated support workbook.	0.6
Riley, Sean	Senior Manager	12 Sep 2023	Financial Statement Support	Secondary review of operating assets and liabilities for 2022 cash flows.	2.3
Riley, Sean	Senior Manager	12 Sep 2023	Financial Statement Support	Secondary review of adjustments related to reconcile net income to operating activities for 2022 cash flows.	2.6
Riley, Sean	Senior Manager	12 Sep 2023	Financial Statement Support	Secondary review of cryptocurrency footnote and associated support workbook.	0.9
Shimoni, Avri	Senior Manager	12 Sep 2023	Financial statement support	Continue to review revisit audit working papers the conclusion in preparation for discussion with Haines Watt	2.4
Simpson, Rhett	Senior	12 Sep 2023	Financial Statement Support	Meeting to discuss roles and responsibilities for the interim financial statements. EY Attendees: B. Eo, J. Chen, R. Simpson, R. Gust	0.3
Simpson, Rhett	Senior	12 Sep 2023	Financial statement support	Update the commitments and contingencies and subsequent events supporting files of the interim financial statements	1.1
Simpson, Rhett	Senior	12 Sep 2023	Financial statement support	Update the organization and liquidity footnotes of the interim financial statements	2.2

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Simpson, Rhett	Senior	12 Sep 2023	Financial statement support	Compilation of the underlying interim financial statements spreadsheet.	3.7
Sun, Kaiyang	Senior Manager	12 Sep 2023	Financial Statement Support	Update the income taxes footnote disclosures	2.2
Sun, Kaiyang	Senior Manager	12 Sep 2023	Financial Statement Support	Updates to various sections of the Chapter 11 filing footnote based on review of consolidated analysis from the team	2.7
Sun, Kaiyang	Senior Manager	12 Sep 2023	Financial Statement Support	Update underlying supporting documents for 2021 advance payment for statements of cash flow	3.2
Sun, Kaiyang	Senior Manager	12 Sep 2023	Financial Statement Support	Update underlying supporting documents for fixed assets for 2021 cash flow support	2.9
Sun, Kaiyang	Senior Manager	12 Sep 2023	Financial Statement Support	Update underlying supporting documents for crypto payment for 2021 cash flow support	2.7
Zaman, Sabina	Partner/Principal	12 Sep 2023	Financial Statement Support	Executive review of the income taxes footnote disclosures	1.2
Zaman, Sabina	Partner/Principal	12 Sep 2023	Financial Statement Support	Executive review of Chapter 11 filing footnote	1.7
Zimmer, Kristin	Manager	12 Sep 2023	Financial Statement Support	Prepare adjustments required to reconcile net income to operating activities for 2022 cash flows	3.8
Zimmer, Kristin	Manager	12 Sep 2023	Financial Statement Support	Prepare changes in operating assets and liabilities for 2022 cash flows	3.3
Zimmer, Kristin	Manager	12 Sep 2023	Financial Statement Support	Update crypto footnote tie out in financial statement support workbook	0.9
Barda, Eli	Partner/Principal	13 Sep 2023	Financial Statement Support	Continuation of preparation regarding the materials and explanations we were asked to provide Haines Watt in relation with the 2021 audit. EY Attendees: E.Barda, A.Mhana, A.Shimoni.	0.5
Chen, Justin	Senior	13 Sep 2023	Financial Statement Support	High Level Overview of Management Discussion & Analysis (MD&A) and division of labor EY Attendees: A. Kryva, B. Suarez, C. Lin, D. Horn, J. Chen, K. Sun, R. Gust, S. Zaman, S. Riley, Y. Toh	0.9

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Chen, Justin	Senior	13 Sep 2023	Financial statement support	Pulling US Bitcoin Corp Management Discussion and Analysis (MD&A) and Celsius Financial Statements as examples	0.8
Chen, Simon	Senior Manager	13 Sep 2023	Financial statement support	Assist in preparing financing activities for 2022 cash flows	1.1
Eo, Brian Y	Manager	13 Sep 2023	Financial statement support	Draft interim financial statement - Chapter 11	1.7
Eo, Brian Y	Manager	13 Sep 2023	Financial statement support	Interim financial statement reporting period analysis	2.2
Gray, Amaya L.	Staff	13 Sep 2023	Financial statement support	Draft internal financials deck for executive review	0.6
Gray, Amaya L.	Staff	13 Sep 2023	Financial statement support	Update internal financials deck for status report based on executive review	1.2
Gray, Amaya L.	Staff	13 Sep 2023	Financial statement support	Review updated internal financials deck for status report	0.7
Gray, Amaya L.	Staff	13 Sep 2023	Financial statement support	Review client fees incurred to-date and overall financials	1.3
Gray, Amaya L.	Staff	13 Sep 2023	Financial statement support	Update client fees incurred to-date and overall financials	1.2
Gust, Ryan A.	Manager	13 Sep 2023	Financial Statement Support	High Level Overview of Management Discussion & Analysis (MD&A) and division of labor EY Attendees: A. Kryva, B. Suarez, C. Lin, D. Horn, J. Chen, K. Sun, R. Gust, S. Zaman, S. Riley, Y. Toh	0.9
Gust, Ryan A.	Manager	13 Sep 2023	Financial statement support	Walkthrough 2021 investments in cash flows	0.5
Hayes, Taylor	Manager	13 Sep 2023	Financial Statement Support	Review fixed assets / crypto footnotes for FY23 quarterly disclosures	0.7
Horn, David	Executive Director	13 Sep 2023	Financial statement support	High Level Overview of Management Discussion & Analysis (MD&A) and division of labor EY Attendees: A. Kryva, B. Suarez, C. Lin, D. Horn, J. Chen, K. Sun, R. Gust, S. Zaman, S. Riley, Y. Toh	0.9

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Kryva, Anastasiya	Senior	13 Sep 2023	Financial Statement Support	High Level Overview of Management Discussion & Analysis (MD&A) and division of labor EY Attendees: A. Kryva, B. Suarez, C. Lin, D. Horn, J. Chen, K. Sun, R. Gust, S. Zaman, S. Riley, Y. Toh	0.9
Lin, Caleb	Senior Manager	13 Sep 2023	Financial statement support	High Level Overview of Management Discussion & Analysis (MD&A) and division of labor EY Attendees: A. Kryva, B. Suarez, C. Lin, D. Horn, J. Chen, K. Sun, R. Gust, S. Zaman, S. Riley, Y. Toh	0.9
Lindeman, Ryan P.	Senior	13 Sep 2023	Financial statement support	Continue to format financial statement tables	1.3
Lindeman, Ryan P.	Senior	13 Sep 2023	Financial statement support	Include cash flow statement to 2022 financial statements	1.3
Lipschutz, Jordan D.	Manager	13 Sep 2023	Financial statement support	Continue to make updates to the project financials and reviewing budget to actuals - Day 2	2.1
Lipschutz, Jordan D.	Manager	13 Sep 2023	Financial statement support	Review project status deck for client - Day 2	3.6
Lipschutz, Jordan D.	Manager	13 Sep 2023	Financial statement support	Review leadership update deck, including key risks / issues and project status - Day 2	3.3
Mhana, Anas	Manager	13 Sep 2023	Financial Statement Support	Continuation of preparation regarding the materials and explanations we were asked to provide Haines Watt in relation with the 2021 audit. EY Attendees: E.Barda, A.Mhana, A.Shimoni.	0.5
Riley, Sean	Senior Manager	13 Sep 2023	Financial Statement Support	High Level Overview of Management Discussion & Analysis (MD&A) and division of labor EY Attendees: A. Kryva, B. Suarez, C. Lin, D. Horn, J. Chen, K. Sun, R. Gust, S. Zaman, S. Riley, Y. Toh	0.9
Shimoni, Avri	Senior Manager	13 Sep 2023	Financial Statement Support	Continuation of preparation regarding the materials and explanations we were asked to provide Haines Watt in relation with the 2021 audit. EY Attendees: E.Barda, A.Mhana, A.Shimoni.	0.5

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Simpson, Rhett	Senior	13 Sep 2023	Financial statement support	Updating the balance sheet, income statement and statement of equity for the interim financial statements	3.8
Simpson, Rhett	Senior	13 Sep 2023	Financial statement support	Update out the contingencies and subsequent events sections of the interim Generally Accepted Accounting Principles (GAAP) checklist.	1.8
Simpson, Rhett	Senior	13 Sep 2023	Financial statement support	Research the periods to be presented in the footnotes of the financial statements and other required disclosures	1.9
Suarez, Ben	Senior Manager	13 Sep 2023	Financial Statement Support	High Level Overview of Management Discussion & Analysis (MD&A) and division of labor EY Attendees: A. Kryva, B. Suarez, C. Lin, D. Horn, J. Chen, K. Sun, R. Gust, S. Zaman, S. Riley, Y. Toh	0.9
Sun, Kaiyang	Senior Manager	13 Sep 2023	Financial Statement Support	High Level Overview of Management Discussion & Analysis (MD&A) and division of labor EY Attendees: A. Kryva, B. Suarez, C. Lin, D. Horn, J. Chen, K. Sun, R. Gust, S. Zaman, S. Riley, Y. Toh	0.9
Sun, Kaiyang	Senior Manager	13 Sep 2023	Financial Statement Support	Identify and resolved breaks for cash flow statement related to related party loans 2021	3.3
Sun, Kaiyang	Senior Manager	13 Sep 2023	Financial Statement Support	Identify and resolve breaks for cash flow statement related to related party loans 2022	3.1
Sun, Kaiyang	Senior Manager	13 Sep 2023	Financial Statement Support	Identify and resolve breaks for cash flow statement related to income taxes	3.1
Toh, Yvonne	Manager	13 Sep 2023	Financial Statement Support	High Level Overview of Management Discussion & Analysis (MD&A) and division of labor EY Attendees: A. Kryva, B. Suarez, C. Lin, D. Horn, J. Chen, K. Sun, R. Gust, S. Zaman, S. Riley, Y. Toh	0.9
Zaman, Sabina	Partner/Principal	13 Sep 2023	Financial Statement Support	High Level Overview of Management Discussion & Analysis (MD&A) and division of labor EY Attendees: A. Kryva, B. Suarez, C. Lin, D. Horn, J. Chen, K. Sun, R. Gust, S. Zaman, S. Riley, Y. Toh	0.9

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Zimmer, Kristin	Manager	13 Sep 2023	Financial Statement Support	Prepare investing activities for 2022 cash flows	3.7
Zimmer, Kristin	Manager	13 Sep 2023	Financial Statement Support	Prepare financing activities for 2022 cash flows	3.1
Zimmer, Kristin	Manager	13 Sep 2023	Financial Statement Support	Update equipment footnote tie out in financial statement support workbook	1.2
Beattie, Steve	Partner/Principal	14 Sep 2023	Financial statement support	Meeting to discuss project status, key risks / issues, and outstanding items with leadership EY Attendees: S. Beattie, S. Riley, A. Mhana, A. Shimoni, J. Hill	0.5
Chen, Justin	Senior	14 Sep 2023	Financial statement support	Draft Management Discussion and Analysis (MD&A) 2022 year end within word financial statements document	3.2
Corwin, Eric J.	Senior Manager	14 Sep 2023	Financial Statement Support	Meeting to discuss Celsius Management Discussion and Analysis (MD&A) drafting EY Attendees: E. Corwin, A. Lampert, R. Gust	0.9
Eo, Brian Y	Manager	14 Sep 2023	Financial statement support	Review 363 sales agreement analysis	1.2
Eo, Brian Y	Manager	14 Sep 2023	Financial statement support	Review year-end financial statement	3.6
Gray, Amaya L.	Staff	14 Sep 2023	Financial Statement Support	Draft external status deck for secondary review prior to presentation to J. Block (Celsius) based on updates from team members	2.1
Gray, Amaya L.	Staff	14 Sep 2023	Financial Statement Support	Update bi weekly financials to provide J. Block (Celsius) based on feedback from internal reviews	1.2
Gray, Amaya L.	Staff	14 Sep 2023	Financial Statement Support	Draft bi weekly financials deck in preparation for financials discussion with J. Block (Celsius) subject to internal review	0.9
Gray, Amaya L.	Staff	14 Sep 2023	Financial Statement Support	Update financials deck for J. Block (Celsius) review	1.1
Gray, Amaya L.	Staff	14 Sep 2023	Financial statement support	Update financials deck for internal view prior to client review	1.4
Gray, Amaya L.	Staff	14 Sep 2023	Financial Statement Support	Compile team updates to external deck for J. Block (Celsius) review	0.6

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gray, Amaya L.	Staff	14 Sep 2023	Financial Statement Support	Update external status report deck for J. Block (Celsius) review	0.9
Gray, Amaya L.	Staff	14 Sep 2023	Financial Statement Support	Review updates to external status report deck for J. Block (Celsius) review	0.8
Gust, Ryan A.	Manager	14 Sep 2023	Financial Statement Support	Meeting to discuss Celsius Management Discussion and Analysis (MD&A) drafting EY Attendees: E. Corwin, A. Lampert, R. Gust	0.9
Hayes, Taylor	Manager	14 Sep 2023	Financial Statement Support	Finalize statement of cash flows for FY22 / 21	2.8
Hill, Jeff	Partner/Principal	14 Sep 2023	Financial statement support	Meeting to discuss project status, key risks / issues, and outstanding items with leadership EY Attendees: S. Beattie, S. Riley, A. Mhana, A. Shimoni, J. Hill	0.5
Lampert, Abery L.	Staff	14 Sep 2023	Financial Statement Support	Meeting to discuss Celsius Management Discussion and Analysis (MD&A) drafting EY Attendees: E. Corwin, A. Lampert, R. Gust	0.9
Lindeman, Ryan P.	Senior	14 Sep 2023	Financial statement support	Continue to update 2022 financial statements	1.9
Lindeman, Ryan P.	Senior	14 Sep 2023	Financial statement support	Update 2022 cash flow statement and tax footnotes	1.2
Lipschutz, Jordan D.	Manager	14 Sep 2023	Financial statement support	Review first biweekly financials update of September deck that is shared with J. Block (Celsius) - Day 1	3.8
Lipschutz, Jordan D.	Manager	14 Sep 2023	Financial statement support	Update financials update deck that is shared with J. Block (Celsius) on a biweekly basis	0.7
Mhana, Anas	Manager	14 Sep 2023	Financial statement support	Meeting to discuss project status, key risks / issues, and outstanding items with leadership EY Attendees: S. Beattie, S. Riley, A. Mhana, A. Shimoni, J. Hill	0.5
Riley, Sean	Senior Manager	14 Sep 2023	Financial Statement Support	Meeting to discuss project status, key risks / issues, and outstanding items with leadership EY Attendees: S. Beattie, S. Riley, A. Mhana, A. Shimoni, J. Hill	0.5
Simpson, Rhett	Senior	14 Sep 2023	Financial statement support	Foot and cross foot all tables in the 2022 financial statements	2.4

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Simpson, Rhett	Senior	14 Sep 2023	Financial statement support	Review underlying support and leaving comments in the 2022 financial statements and due to related parties footnotes	3.2
Simpson, Rhett	Senior	14 Sep 2023	Financial statement support	Review the underlying excel workbook for accuracy and conciseness for the 2022 financial statements	0.9
Simpson, Rhett	Senior	14 Sep 2023	Financial statement support	Research guidance for the thresholds needed for an asset to be broken into its own financial statement line item and disclosure	1.3
Sun, Kaiyang	Senior Manager	14 Sep 2023	Financial Statement Support	Identify and resolve breaks for cash flow statement related to advance payment transfers	3.2
Sun, Kaiyang	Senior Manager	14 Sep 2023	Financial Statement Support	Identify and resolve breaks for cash flow statement related to fixed asset impairment	3.2
Sun, Kaiyang	Senior Manager	14 Sep 2023	Financial Statement Support	Update financial statements presentation based on updated Trial Balance	3.5
Sun, Kaiyang	Senior Manager	14 Sep 2023	Financial Statement Support	Update financial statements footnote disclosures based on updated Trial Balance	2.8
Zimmer, Kristin	Manager	14 Sep 2023	Financial Statement Support	Prepare supplemental schedule for 2022 cash flows	3.1
Zimmer, Kristin	Manager	14 Sep 2023	Financial Statement Support	Review updates to tax numbers in financial statement support workbook	3.8
Zimmer, Kristin	Manager	14 Sep 2023	Financial Statement Support	Review updates tax numbers in financial statements	1.1
Shimoni, Avri	Senior Manager	14 Sep 2023	Financial statement support	Meeting to discuss project status, key risks / issues, and outstanding items with leadership EY Attendees: S. Beattie, S. Riley, A. Mhana, A. Shimoni, J. Hill	0.5
Chen, Justin	Senior	15 Sep 2023	Financial statement support	Update Management Discussion and Analysis (MD&A) final year end, including updates to trial balance numbers	2.3
Chen, Justin	Senior	15 Sep 2023	Financial statement support	Adjustments to the Management Discussion and Analysis (MD&A) Interim, including updates to the trial balance numbers	3.9
Eo, Brian Y	Manager	15 Sep 2023	Financial statement support	Update interim financial statement	3.3

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gray, Amaya L.	Staff	15 Sep 2023	Financial Statement Support	Meeting to update status deck prior to presentation to J. Block EY Attendees: A. Lampert, J. Lipschutz, A. Gray, S. Riley	0.4
Gray, Amaya L.	Staff	15 Sep 2023	Financial Statement Support	Update external deck for update to J. Block (Celsius) around engagement	0.7
Gray, Amaya L.	Staff	15 Sep 2023	Financial statement support	Review feedback around external deck	0.4
Gust, Ryan A.	Manager	15 Sep 2023	Financial statement support	Review audit sample support	2.7
Gust, Ryan A.	Manager	15 Sep 2023	Financial statement support	Prepare audit sample support	1.9
Lampert, Abery L.	Staff	15 Sep 2023	Financial Statement Support	Meeting to update status deck prior to presentation to J. Block EY Attendees: A. Lampert, J. Lipschutz, A. Gray, S. Riley	0.4
Lipschutz, Jordan D.	Manager	15 Sep 2023	Financial Statement Support	Meeting to update status deck prior to presentation to J. Block EY Attendees: A. Lampert, J. Lipschutz, A. Gray, S. Riley	0.4
Lipschutz, Jordan D.	Manager	15 Sep 2023	Financial statement support	Continue to review financials update deck that is shared with J. Block (Celsius) - Day 2	3.1
Lipschutz, Jordan D.	Manager	15 Sep 2023	Financial statement support	Update first bi weekly financials update deck of September that is shared with J. Block (Celsius) on a biweekly basis	3.4
Lipschutz, Jordan D.	Manager	15 Sep 2023	Financial statement support	Email correspondence with J. Block (Celsius) regarding financials update deck	0.1
MacIntosh, Paul	Partner/Principal	15 Sep 2023	Financial Statement Support	Executive review of supplemental schedule for 2022 cash flow statement.	0.4
MacIntosh, Paul	Partner/Principal	15 Sep 2023	Financial Statement Support	Executive review of financial activities for 2022 cash flow statement.	0.7
MacIntosh, Paul	Partner/Principal	15 Sep 2023	Financial Statement Support	Executive review of investing activities for 2022 cash flows statement.	0.8
Quinn, Michael J.	Executive Director	15 Sep 2023	Financial statement support	Executive review of 3.15 IPO costs	0.2
Quinn, Michael J.	Executive Director	15 Sep 2023	Financial statement support	Executive review of 3.16 Draft FY22 vs FY21	0.1
Quinn, Michael J.	Executive Director	15 Sep 2023	Financial statement support	Executive review of 3.16a Draft Q422 vs Q322	0.1

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Quinn, Michael J.	Executive Director	15 Sep 2023	Financial statement support	Executive review of 3.16b Draft Celsius Materiality	0.1
Quinn, Michael J.	Executive Director	15 Sep 2023	Financial statement support	Executive review of 3.17 Energy block purchase	0.2
Quinn, Michael J.	Executive Director	15 Sep 2023	Financial statement support	Executive review of 4.03 MEESA memo	0.3
Quinn, Michael J.	Executive Director	15 Sep 2023	Financial statement support	Executive review of 4.02 Celsius Constallation	0.5
Riley, Sean	Senior Manager	15 Sep 2023	Financial Statement Support	Meeting to update status deck prior to presentation to J. Block EY Attendees: A. Lampert, J. Lipschutz, A. Gray, S. Riley	0.4
Riley, Sean	Senior Manager	15 Sep 2023	Financial Statement Support	Secondary review of supplemental schedule for 2022 cash flow statement.	2.3
Riley, Sean	Senior Manager	15 Sep 2023	Financial Statement Support	Secondary review of financial activities for 2022 cash flow statement.	1.7
Riley, Sean	Senior Manager	15 Sep 2023	Financial Statement Support	Secondary review of investing activities for 2022 cash flows statement.	2.2
Simpson, Rhett	Senior	15 Sep 2023	Financial statement support	Update the 2022 financial statements and 2023 interim financial statements for the tentative Core Scientific settlement	1.3
Simpson, Rhett	Senior	15 Sep 2023	Financial statement support	Research guidance for loss contingencies disclosure requirements	1.4
Simpson, Rhett	Senior	15 Sep 2023	Financial statement support	Review the underlying excel workbook for accuracy and conciseness for the 2023 interim financial statements	0.4
Sun, Kaiyang	Senior Manager	15 Sep 2023	Financial Statement Support	Update supporting documentation for fixed assets within the financial statements workbook	2.1
Sun, Kaiyang	Senior Manager	15 Sep 2023	Financial Statement Support	Update supporting documentation for cash flow within the financial statements workbook	3.2
Eo, Brian Y	Manager	18 Sep 2023	Financial statement support	Update interim financial statement disclosures	3.7
Eo, Brian Y	Manager	18 Sep 2023	Financial statement support	Review interim General Accounting Accepted Principals checklist	1.1
Gray, Amaya L.	Staff	18 Sep 2023	Financial statement support	Review client fees incurred to-date and overall financials for the current week	0.7

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gray, Amaya L.	Staff	18 Sep 2023	Financial statement support	Update client fees incurred to-date and overall financials report for biweekly update to provide to J. Block (Celsius)	1.4
Gust, Ryan A.	Manager	18 Sep 2023	Financial statement support	Review status of Interim Financial Statements and flux analysis	0.6
Lindeman, Ryan P.	Senior	18 Sep 2023	Financial statement support	Complete flux analysis for 2021 vs 2022 financial statements	3.1
MacIntosh, Paul	Partner/Principal	18 Sep 2023	Financial statement support	Executive review of financial statement mapping in 2022 workbook.	0.4
MacIntosh, Paul	Partner/Principal	18 Sep 2023	Financial statement support	Executive review of 2021 and 2022 financial statement footnote support - loans.	0.6
MacIntosh, Paul	Partner/Principal	18 Sep 2023	Financial statement support	Executive review of 2021 and 2022 financial statement footnote support - leases.	0.3
MacIntosh, Paul	Partner/Principal	18 Sep 2023	Financial statement support	Executive review of 2021 and 2022 financial statement footnote support - liabilities subject to compromise.	0.8
Quinn, Michael J.	Executive Director	18 Sep 2023	Financial statement support	Executive review of argo profit sharing rec	0.2
Quinn, Michael J.	Executive Director	18 Sep 2023	Financial statement support	Executive review of 4.05 Long lived asset impairment memo	0.6
Riley, Sean	Senior Manager	18 Sep 2023	Financial statement support	Secondary review of financial statement mapping in 2022 workbook.	1.3
Riley, Sean	Senior Manager	18 Sep 2023	Financial statement support	Secondary review of 2021 and 2022 financial statement footnote support - loans.	1.8
Riley, Sean	Senior Manager	18 Sep 2023	Financial statement support	Secondary review of 2021 and 2022 financial statement footnote support - leases.	1.2
Riley, Sean	Senior Manager	18 Sep 2023	Financial statement support	Secondary review of 2021 and 2022 financial statement footnote support - liabilities subject to compromise.	3.1
Simpson, Rhett	Senior	18 Sep 2023	Financial statement support	Provide commentary over the interim Generally Accepted Accounting Principles (GAAP) checklist for the presentation and accounting changes sections	2.9

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Simpson, Rhett	Senior	18 Sep 2023	Financial statement support	Provide commentary over the interim Generally Accepted Accounting Principles (GAAP) checklist for the consolidation, fair value measurement and securities sections	3.1
Zimmer, Kristin	Manager	18 Sep 2023	Financial Statement Support	Review financial statement mapping tabs in 2022 financial statement support workbook	3.3
Zimmer, Kristin	Manager	18 Sep 2023	Financial Statement Support	Review financial statement footnote tabs in 2022 financial statement support workbook	2.9
Gray, Amaya L.	Staff	19 Sep 2023	Financial statement support	Update client fees incurred to-date and overall financials through 9/15 for weekly updates to executive leadership as well as preparation for J. Block (Celsius) review	2.4
Gray, Amaya L.	Staff	19 Sep 2023	Financial statement support	Draft internal status report deck around updates and timeline of project for executive review	0.7
Horn, David	Executive Director	19 Sep 2023	Financial Statement Support	Meeting to discuss Management Discussions and Analysis (MD&A) requirements EY Attendees: R. Gust, D. Horn, S. Riley	0.2
Lindeman, Ryan P.	Senior	19 Sep 2023	Financial statement support	Adjust management discussion and analysis for 2022	2.7
Lindeman, Ryan P.	Senior	19 Sep 2023	Financial statement support	Update adjustments to management discussion and analysis for 2022	2.6
Lindeman, Ryan P.	Senior	19 Sep 2023	Financial statement support	Complete flux analysis for 2020 vs 2021 financial statements	2.4
Lindeman, Ryan P.	Senior	19 Sep 2023	Financial statement support	Adjust financial statements workbook 2022	1.8
MacIntosh, Paul	Partner/Principal	19 Sep 2023	Financial Statement Support	Executive review of 2021 cash flows tie out support.	0.4
MacIntosh, Paul	Partner/Principal	19 Sep 2023	Financial Statement Support	Executive review of 2022 cash flows tie out support.	0.6
MacIntosh, Paul	Partner/Principal	19 Sep 2023	Financial Statement Support	Executive review of cash flow statement updates based of external audit comments.	0.7
MacIntosh, Paul	Partner/Principal	19 Sep 2023	Financial Statement Support	Executive review of 2021 and 2022 financial statement updates based on external audit comments.	0.7

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Mhana, Anas	Manager	19 Sep 2023	Financial Statement Support	Discussions and preparation, internally within the audit team and with Professional Practice Department regarding the materials and explanations we were asked to provide Haines Watt in relation with the 2021 audit. EY Attendees: A.Mhana, A.Shimoni.	0.8
Riley, Sean	Senior Manager	19 Sep 2023	Financial Statement Support	Meeting to discuss MD&A requirements EY Attendees: R. Gust, D. Horn, S. Riley	0.2
Riley, Sean	Senior Manager	19 Sep 2023	Financial Statement Support	Secondary review of 2021 cash flows tie out support.	1.1
Riley, Sean	Senior Manager	19 Sep 2023	Financial Statement Support	Secondary review of 2022 cash flows tie out support.	1.4
Riley, Sean	Senior Manager	19 Sep 2023	Financial Statement Support	Secondary review of cash flow statement updates based of external audit comments.	2.1
Riley, Sean	Senior Manager	19 Sep 2023	Financial Statement Support	Secondary review of 2021 and 2022 financial statement updates based on external audit comments.	2.2
Shimoni, Avri	Senior Manager	19 Sep 2023	Financial Statement Support	Discussions and preparation, internally within the audit team and with Professional Practice Department regarding the materials and explanations we were asked to provide HW in relation with the 2021 audit. EY Attendees: A.Mhana, A.Shimoni.	0.8
Simpson, Rhett	Senior	19 Sep 2023	Financial statement support	Provide commentary over the interim Generally Accepted Accounting Principles (GAAP) checklist for the financial instruments and financial receivables sections	3.7
Simpson, Rhett	Senior	19 Sep 2023	Financial statement support	Provide commentary over the interim Generally Accepted Accounting Principles (GAAP) checklist for the crypto-asset, off-balance sheet credit exposure and going concern sections	2.9
Simpson, Rhett	Senior	19 Sep 2023	Financial statement support	Provide commentary over the interim Generally Accepted Accounting Principles (GAAP) checklist for the leases and revenue sections	0.7

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Zaman, Sabina	Partner/Principal	19 Sep 2023	Financial Statement Support	Executive review of 2021 and 2022 financial statement updates based on external audit comments.	1.6
Zimmer, Kristin	Manager	19 Sep 2023	Financial Statement Support	Prepare 2022 statement of cash flows tie out	2.1
Zimmer, Kristin	Manager	19 Sep 2023	Financial Statement Support	Prepare 2021 statement of cash flows tie out	1.2
Barda, Eli	Partner/Principal	20 Sep 2023	Financial Statement Support	Discussions and preparation, internally within the audit team and with Professional Practice Department regarding the materials and explanations we were asked to provide Haines Watt in relation with the 2021 audit. EY Attendees: E.Barda, A.Mhana, A.Shimoni.	1.5
Eo, Brian Y	Manager	20 Sep 2023	Financial statement support	Address comments in interim financial statement document	3.4
Gotlieb,Itai	Partner/Principal	20 Sep 2023	Financial Statement Support	Discussions internally within the audit team and with Professional Practice Department regarding the materials and explanations we were asked to provide Haines Watt in relation with the 2021 audit. EY Attendees: E.Barda, A.Mhana, A.Shimoni, I.Gotlib	0.5
Gray, Amaya L.	Staff	20 Sep 2023	Financial Statement Support	Draft external status report deck for executive review prior to discussion with J. Block (Celsius)	0.6
Gust, Ryan A.	Manager	20 Sep 2023	Financial statement support	Review the 2023 Interim financial statements	3.9
Lindeman, Ryan P.	Senior	20 Sep 2023	Financial statement support	Adjust management discussion and analysis for 2021	3.8
Shimoni, Avri	Senior Manager	20 Sep 2023	Financial Statement Support	Discussions and preparation, internally within the audit team and with Professional Practice Department regarding the materials and explanations we were asked to provide Haines Watt in relation with the 2021 audit. EY Attendees: E.Barda, A.Mhana, A.Shimoni.	1.5

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Shimoni, Avri	Senior Manager	20 Sep 2023	Financial Statement Support	Discussions internally within the audit team and with Professional Practice Department regarding the materials and explanations we were asked to provide Haines Watt in relation with the 2021 audit. EY Attendees: E.Barda, A.Mhana, A.Shimoni, I.Gotilib	0.5
Simpson, Rhett	Senior	20 Sep 2023	Financial statement support	Update the interim financial statement underlying support for the latest Q2 2023 trial balance	2.1
Simpson, Rhett	Senior	20 Sep 2023	Financial statement support	Update the interim financial statements underlying support for the latest Q1 2023 trial balance	1.7
Simpson, Rhett	Senior	20 Sep 2023	Financial statement support	Update the interim financial statements underlying support for the latest Q4 2022 trial balance	1.8
Simpson, Rhett	Senior	20 Sep 2023	Financial Statement Support	Continue to update the interim financial statement underlying support for the latest Q2 2023 trial balance	0.2
Simpson, Rhett	Senior	20 Sep 2023	Financial statement support	Update the interim financial statement shell for the latest balances	1.9
Simpson, Rhett	Senior	20 Sep 2023	Financial statement support	Address senior manager comments over the 2023 interim financial statements	0.7
Zimmer, Kristin	Manager	20 Sep 2023	Financial Statement Support	Reviewing updates to interim financial statement numbers based on latest trial balance	1.3
Zimmer, Kristin	Manager	20 Sep 2023	Financial Statement Support	Prepare updates to statement of cash flows based on audit comments	2.8
Barda, Eli	Partner/Principal	21 Sep 2023	Financial Statement Support	Meeting to discuss key risks / issues, project status, and dependencies. EY Attendees: A. Mhana, A. Shimoni, J. Hill, J. Lipschutz, S. Zaman, S. Riley, S. Beattie, T. Caruso	0.5
Beattie, Steve	Partner/Principal	21 Sep 2023	Financial statement support	Meeting to discuss key risks / issues, project status, and dependencies. EY Attendees: A. Mhana, A. Shimoni, J. Hill, J. Lipschutz, S. Zaman, S. Riley, S. Beattie	0.5
Eo, Brian Y	Manager	21 Sep 2023	Financial statement support	Review and adjust updates based on comments in interim financial statement document	3.8
Eo, Brian Y	Manager	21 Sep 2023	Financial statement support	Review disclosures in the interim financial statements	1.1

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gust, Ryan A.	Manager	21 Sep 2023	Financial statement support	Address comments in the 2023 Interim financial statements	2.1
Gust, Ryan A.	Manager	21 Sep 2023	Financial statement support	Continue to review the 2023 Interim financial statements	1.8
Hill, Jeff	Partner/Principal	21 Sep 2023	Financial Statement Support	Meeting to discuss key risks / issues, project status, and dependencies. EY Attendees: A. Mhana, A. Shimoni, J. Hill, J. Lipschutz, S. Zaman, S. Riley, S. Beattie	0.5
Hill, Jeff	Partner/Principal	21 Sep 2023	Financial statement support	Final review of tax provisions Workpapers and Canvas signoffs	0.4
Lindeman, Ryan P.	Senior	21 Sep 2023	Financial statement support	Adjust management discussion and analysis for 2023	3.6
Lipschutz, Jordan D.	Manager	21 Sep 2023	Financial Statement Support	Meeting to discuss key risks / issues, project status, and dependencies. EY Attendees: A. Mhana, A. Shimoni, J. Hill, J. Lipschutz, S. Zaman, S. Riley, S. Beattie	0.5
Mhana, Anas	Manager	21 Sep 2023	Financial statement support	Meeting to discuss key risks / issues, project status, and dependencies. EY Attendees: A. Mhana, A. Shimoni, J. Hill, J. Lipschutz, S. Zaman, S. Riley, S. Beattie	0.5
Riley, Sean	Senior Manager	21 Sep 2023	Financial Statement Support	Meeting to discuss key risks / issues, project status, and dependencies. EY Attendees: A. Mhana, A. Shimoni, J. Hill, J. Lipschutz, S. Zaman, S. Riley, S. Beattie	0.5
Simpson, Rhett	Senior	21 Sep 2023	Financial statement support	Continue to address senior manager comments over the 2023 interim financial statements	1.2
Simpson, Rhett	Senior	21 Sep 2023	Financial statement support	Tie out the statement of cash flows section of the 2022 financial statements	2.4
Simpson, Rhett	Senior	21 Sep 2023	Financial statement support	Reconcile the Q2 2022 trial balance to the most updated version provided by the Client.	2.1
Simpson, Rhett	Senior	21 Sep 2023	Financial statement support	Provide commentary over the interim Generally Accepted Accounting Principles (GAAP) checklist for the loans, obligations, segments and subsequent events sections	3.4

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Zaman, Sabina	Partner/Principal	21 Sep 2023	Financial Statement Support	Meeting to discuss key risks / issues, project status, and dependencies. EY Attendees: A. Mhana, A. Shimoni, J. Hill, J. Lipschutz, S. Zaman, S. Riley, S. Beattie	0.5
Zimmer, Kristin	Manager	21 Sep 2023	Financial Statement Support	Prepare statement of cash flows operating activities for interim 2022	2.2
Zimmer, Kristin	Manager	21 Sep 2023	Financial Statement Support	Prepare statement of cash flow investing activities for interim 2022	2.6
Zimmer, Kristin	Manager	21 Sep 2023	Financial Statement Support	Prepare statement of cash flow financing activities or interim 2022	1.6
Shimoni, Avri	Senior Manager	21 Sep 2023	Financial statement support	Meeting to discuss key risks / issues, project status, and dependencies. EY Attendees: A. Mhana, A. Shimoni, J. Hill, J. Lipschutz, S. Zaman, S. Riley, S. Beattie	0.5
Hayes, Taylor	Manager	22 Sep 2023	Financial Statement Support	Review of FY 2023 Financial Statements	1.9
Lampert, Abery L.	Staff	22 Sep 2023	Financial Statement Support	Draft updated external status deck for J. Block review	0.9
Lindeman, Ryan P.	Senior	22 Sep 2023	Financial statement support	Update adjustment to management discussion and analysis for 2023	2.0
Simpson, Rhett	Senior	22 Sep 2023	Financial statement support	Address comments over the 2023 interim financial statements	2.1
Simpson, Rhett	Senior	22 Sep 2023	Financial statement support	Research necessary disclosures for the 2023 interim financial statements significant accounting policies footnote	2.7
Simpson, Rhett	Senior	22 Sep 2023	Financial statement support	Update the interim financial statements for the most updated Q2 2022 trial balance	2.2
Simpson, Rhett	Senior	22 Sep 2023	Financial statement support	Providing commentary over the 2023 interim and 2021 Management's Discussion and Analysis (MD&A)	1.1
Yoo, Patrick	Senior	22 Sep 2023	Financial statement support	Update footnote 7 within interim financial statements	0.4
Yoo, Patrick	Senior	22 Sep 2023	Financial statement support	Update footnote 6 within interim financial statements	0.6
Zimmer, Kristin	Manager	22 Sep 2023	Financial Statement Support	Review of update to subsequent event footnote for core scientific agreement	2.7

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Eo, Brian Y	Manager	25 Sep 2023	Financial Statement Support	Meeting to discuss format and adjustments for pro forma EY Attendees: Y. Toh, S. Riley, S. Zaman, R. Lindeman, R. Gust, L. Holliday, J. Lipschutz, C. Lin, D. Horn, B. Eo	0.6
Eo, Brian Y	Manager	25 Sep 2023	Financial Statement Support	Meeting to walk through updates and commentary over the Interim Financial Statements. EY Attendees: A. Steger, B. Eo, K. Zimmer, R. Simpson, R. Gust, S. Zaman, S. Riley, T. Hayes	0.5
Eo, Brian Y	Manager	25 Sep 2023	Financial statement support	Address comments in year-end financial statements from auditors	3.8
Gust, Ryan A.	Manager	25 Sep 2023	Financial Statement Support	Meeting to discuss format and adjustments for pro forma EY Attendees: Y. Toh, S. Riley, S. Zaman, R. Lindeman, R. Gust, L. Holliday, J. Lipschutz, C. Lin, D. Horn, B. Eo	0.6
Gust, Ryan A.	Manager	25 Sep 2023	Financial Statement Support	Meeting to walk through updates and commentary over the Interim Financial Statements. EY Attendees: A. Steger, B. Eo, K. Zimmer, R. Simpson, R. Gust, S. Zaman, S. Riley, T. Hayes	0.5
Gust, Ryan A.	Manager	25 Sep 2023	Financial statement support	Update the 2022 year end financial statements with RSM comments	3.1
Hayes, Taylor	Manager	25 Sep 2023	Financial Statement Support	Meeting to walk through updates and commentary over the Interim Financial Statements. EY Attendees: A. Steger, B. Eo, K. Zimmer, R. Simpson, R. Gust, S. Zaman, S. Riley, T. Hayes	0.5
Hayes, Taylor	Manager	25 Sep 2023	Financial Statement Support	Review of auditor comments on 2022 financials	2.6
Holliday, Lindsay R.	Executive Director	25 Sep 2023	Financial Statement Support	Meeting to discuss format and adjustments for pro forma EY Attendees: Y. Toh, S. Riley, S. Zaman, R. Lindeman, R. Gust, L. Holliday, J. Lipschutz, C. Lin, D. Horn, B. Eo	0.6
Holliday, Lindsay R.	Executive Director	25 Sep 2023	Financial statement support	Review of agreements in the court filings for pro forma financial statements effects	0.9
Horn, David	Executive Director	25 Sep 2023	Financial Statement Support	Meeting to discuss format and adjustments for pro forma EY Attendees: Y. Toh, S. Riley, S. Zaman, R. Lindeman, R. Gust, L. Holliday, J. Lipschutz, C. Lin, D. Horn, B. Eo	0.6

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Horn, David	Executive Director	25 Sep 2023	Financial Statement Support	Review of Management Discussions and Analysis (MD&A) - Liquidity and Capital Resources	1.0
Lin, Caleb	Senior Manager	25 Sep 2023	Financial Statement Support	Meeting to discuss format and adjustments for pro forma EY Attendees: Y. Toh, S. Riley, S. Zaman, R. Lindeman, R. Gust, L. Holliday, J. Lipschutz, C. Lin, D. Horn, B. Eo	0.6
Lindeman, Ryan P.	Senior	25 Sep 2023	Financial Statement Support	Meeting to discuss format and adjustments for pro forma EY Attendees: Y. Toh, S. Riley, S. Zaman, R. Lindeman, R. Gust, L. Holliday, J. Lipschutz, C. Lin, D. Horn, B. Eo	0.6
Lindeman, Ryan P.	Senior	25 Sep 2023	Financial statement support	Update annual Financial Statements for 2021 and 2022	1.6
Lipschutz, Jordan D.	Manager	25 Sep 2023	Financial Statement Support	Meeting to discuss format and adjustments for pro forma EY Attendees: Y. Toh, S. Riley, S. Zaman, R. Lindeman, R. Gust, L. Holliday, J. Lipschutz, C. Lin, D. Horn, B. Eo	0.6
Lipschutz, Jordan D.	Manager	25 Sep 2023	Financial statement support	Calculating updated fees incurred to-date for inclusion in client fee update deck	3.9
Riley, Sean	Senior Manager	25 Sep 2023	Financial Statement Support	Meeting to discuss format and adjustments for pro forma EY Attendees: Y. Toh, S. Riley, S. Zaman, R. Lindeman, R. Gust, L. Holliday, J. Lipschutz, C. Lin, D. Horn, B. Eo	0.6
Riley, Sean	Senior Manager	25 Sep 2023	Financial Statement Support	Meeting to walk through updates and commentary over the Interim Financial Statements. EY Attendees: A. Steger, B. Eo, K. Zimmer, R. Simpson, R. Gust, S. Zaman, S. Riley, T. Hayes	0.5
Simpson, Rhett	Senior	25 Sep 2023	Financial Statement Support	Meeting to walk through updates and commentary over the Interim Financial Statements. EY Attendees: A. Steger, B. Eo, K. Zimmer, R. Simpson, R. Gust, S. Zaman, S. Riley, T. Hayes	0.5
Simpson, Rhett	Senior	25 Sep 2023	Financial statement support	Footnote, cross-footnote and tying-out all tables in the 2022 year end financial statements and underlying support	2.6

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Simpson, Rhett	Senior	25 Sep 2023	Financial statement support	Researching current news events surrounding Celsius's bankruptcy and updating the contingencies and subsequent events footnotes across the 2022 year end and 2023 interim financial statements	2.9
Steger, Adam	Senior Manager	25 Sep 2023	Financial Statement Support	Meeting to walk through updates and commentary over the Interim Financial Statements. EY Attendees: A. Steger, B. Eo, K. Zimmer, R. Simpson, R. Gust, S. Zaman, S. Riley, T. Hayes	0.5
Toh, Yvonne	Manager	25 Sep 2023	Financial Statement Support	Meeting to discuss format and adjustments for pro forma EY Attendees: Y. Toh, S. Riley, S. Zaman, R. Lindeman, R. Gust, L. Holliday, J. Lipschutz, C. Lin, D. Horn, B. Eo	0.6
Toh, Yvonne	Manager	25 Sep 2023	Financial statement support	Draft Management Discussion and Analysis (MD&A) and reviewing related materials including supporting analysis	3.9
Zaman, Sabina	Partner/Principal	25 Sep 2023	Financial Statement Support	Meeting to discuss format and adjustments for pro forma EY Attendees: Y. Toh, S. Riley, S. Zaman, R. Lindeman, R. Gust, L. Holliday, J. Lipschutz, C. Lin, D. Horn, B. Eo	0.6
Zaman, Sabina	Partner/Principal	25 Sep 2023	Financial Statement Support	Meeting to walk through updates and commentary over the Interim Financial Statements. EY Attendees: A. Steger, B. Eo, K. Zimmer, R. Simpson, R. Gust, S. Zaman, S. Riley, T. Hayes	0.5
Zaman, Sabina	Partner/Principal	25 Sep 2023	Financial Statement Support	Review of Liquidity and Capital Resources of Management Discussions and Analysis (MD&A)	2.1
Zimmer, Kristin	Manager	25 Sep 2023	Financial Statement Support	Meeting to walk through updates and commentary over the Interim Financial Statements. EY Attendees: A. Steger, B. Eo, K. Zimmer, R. Simpson, R. Gust, S. Zaman, S. Riley, T. Hayes	0.5
Zimmer, Kristin	Manager	25 Sep 2023	Financial Statement Support	Adjust balance sheet and income statement based on auditor comments	2.8
Zimmer, Kristin	Manager	25 Sep 2023	Financial Statement Support	Adjust financial statement workbook based on auditor comments	0.7

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Chen, Justin	Senior	26 Sep 2023	Financial Statement Support	Meeting to discuss plan for Management Discussion and Analysis (MD&A) flux workpaper, and MD&A Word document EY Attendees: J. Chen, R. Gust	0.3
Eo, Brian Y	Manager	26 Sep 2023	Financial statement support	Review year-end financial statements Word document	2.9
Gust, Ryan A.	Manager	26 Sep 2023	Financial Statement Support	Meeting to discuss plan for Management Discussion and Analysis (MD&A) flux workpaper, and MD&A Word document EY Attendees: J. Chen, R. Gust	0.3
Gust, Ryan A.	Manager	26 Sep 2023	Financial statement support	Prepare the interim financial statement excel document	2.6
Gust, Ryan A.	Manager	26 Sep 2023	Financial statement support	Review the interim financial statement excel document	3.3
Lindeman, Ryan P.	Senior	26 Sep 2023	Financial statement support	Build Statements of cash flows 6.30.2022	2.4
Lindeman, Ryan P.	Senior	26 Sep 2023	Financial statement support	Continue to build Statements of cash flows 6.30.2023	2.2
MacIntosh, Paul	Partner/Principal	26 Sep 2023	Financial Statement Support	Executive review of income statement and support based on external audit feedback.	0.4
MacIntosh, Paul	Partner/Principal	26 Sep 2023	Financial Statement Support	Executive review of balance sheet and support based on external audit feedback	0.6
MacIntosh, Paul	Partner/Principal	26 Sep 2023	Financial Statement Support	Executive review of annual financial statement cash flow updates	0.4
Riley, Sean	Senior Manager	26 Sep 2023	Financial Statement Support	Secondary review of income statement and support based on external audit feedback.	1.4
Riley, Sean	Senior Manager	26 Sep 2023	Financial Statement Support	Secondary review of balance sheet and support based on external audit feedback	1.6
Riley, Sean	Senior Manager	26 Sep 2023	Financial Statement Support	Secondary review of annual financial statement cash flow updates based on external audit feedback.	1.3
Simpson, Rhett	Senior	26 Sep 2023	Financial statement support	Updating the interim 2023 financial statements for all comments left in the 2022 year end financial statements by Celsius's auditors	3.8

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Simpson, Rhett	Senior	26 Sep 2023	Financial statement support	Updating the narrative and underlying supporting files for the property and equipment footnotes to the 2023 financial statements	3.5
Toh, Yvonne	Manager	26 Sep 2023	Financial statement support	Review Celsius Mining Management Discussion and Analysis (MD&A)	1.2
Zimmer, Kristin	Manager	26 Sep 2023	Financial Statement Support	Adjust statement of cash flows based on auditor comments	2.1
Zimmer, Kristin	Manager	26 Sep 2023	Financial Statement Support	Adjust financial statement mapping based on comments from J. Block (Celsius)	1.9
Eo, Brian Y	Manager	27 Sep 2023	Financial Statement Support	Meeting to discuss interim financial statement set up and content EY Attendees: M. Quinn, K. Zimmer, B. Eo, A. Steger, R. Gust, R. Simpson	0.2
Eo, Brian Y	Manager	27 Sep 2023	Financial statement support	Update year-end financial statements word document	2.3
Gray, Amaya L.	Staff	27 Sep 2023	Financial Statement Support	Draft external deck for J. Block (Celsius) review	0.4
Gust, Ryan A.	Manager	27 Sep 2023	Financial statement support	Meeting to discuss interim financial statement set up and content EY Attendees: M. Quinn, K. Zimmer, B. Eo, A. Steger, R. Gust, R. Simpson	0.2
Gust, Ryan A.	Manager	27 Sep 2023	Financial statement support	Review interim financial statements	3.9
Lindeman, Ryan P.	Senior	27 Sep 2023	Financial statement support	Continue to build Statements of cash flows 6.30.2023	3.4
Lindeman, Ryan P.	Senior	27 Sep 2023	Financial statement support	Continue to build Statements of cash flows 6.30.2023	2.9
Quinn, Michael J.	Executive Director	27 Sep 2023	Financial statement support	Meeting to discuss interim financial statement set up and content EY Attendees: M. Quinn, K. Zimmer, B. Eo, A. Steger, R. Gust, R. Simpson	0.2
Simpson, Rhett	Senior	27 Sep 2023	Financial Statement Support	Meeting to discuss interim financial statement set up and content EY Attendees: M. Quinn, K. Zimmer, B. Eo, A. Steger, R. Gust, R. Simpson	0.2
Steger, Adam	Senior Manager	27 Sep 2023	Financial Statement Support	Meeting to discuss interim financial statement set up and content EY Attendees: M. Quinn, K. Zimmer, B. Eo, A. Steger, R. Gust, R. Simpson	0.2
Toh, Yvonne	Manager	27 Sep 2023	Financial statement support	Continue to review Celsius Mining Management Discussion and Analysis (MD&A)	1.1

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Toh, Yvonne	Manager	27 Sep 2023	Financial statement support	Draft Proforma Celsius Mining materials in support of engagement	3.0
Zimmer, Kristin	Manager	27 Sep 2023	Financial Statement Support	Meeting to discuss interim financial statement set up and content EY Attendees: M. Quinn, K. Zimmer, B. Eo, A. Steger, R. Gust, R. Simpson	0.2
Zimmer, Kristin	Manager	27 Sep 2023	Financial Statement Support	Adjust financial statement support workbook based on comments from auditors	3.8
Adams, Paul	Staff	28 Sep 2023	Financial statement support	Update support tabs for trial balance and financial statement clarity	0.9
Eo, Brian Y	Manager	28 Sep 2023	Financial Statement Support	Meeting to discuss open items regarding pro forma financials. EY Attendees: A. Gray, B. Eo, C. Lin, D. Helwing, D. Horn, R. Gust, S. Zaman, S. Riley. Other Attendees: J. Block (Celsius)	0.5
Eo, Brian Y	Manager	28 Sep 2023	Financial statement support	Update interim financial statement word document	2.6
Gray, Amaya L.	Staff	28 Sep 2023	Financial Statement Support	Meeting to discuss open items regarding pro forma financials. EY Attendees: A. Gray, B. Eo, C. Lin, D. Helwing, D. Horn, R. Gust, S. Zaman, S. Riley. Other Attendees: J. Block (Celsius)	0.5
Gray, Amaya L.	Staff	28 Sep 2023	Financial Statement Support	Draft external status report deck prior to discussion J. Block (Celsius)	0.6
Gray, Amaya L.	Staff	28 Sep 2023	Financial statement support	Review client fees incurred to-date and overall financials as of 9/22	0.8
Gust, Ryan A.	Manager	28 Sep 2023	Financial Statement Support	Meeting to discuss open items regarding pro forma financials. EY Attendees: A. Gray, B. Eo, C. Lin, D. Helwing, D. Horn, R. Gust, S. Zaman, S. Riley. Other Attendees: J. Block (Celsius)	0.5
Gust, Ryan A.	Manager	28 Sep 2023	Financial statement support	Review the Interim Financial Statements	3.4
Helwing, Dan	Partner/Principal	28 Sep 2023	Financial Statement Support	Meeting to discuss open items regarding pro forma financials. EY Attendees: A. Gray, B. Eo, C. Lin, D. Helwing, D. Horn, R. Gust, S. Zaman, S. Riley. Other Attendees: J. Block (Celsius)	0.5

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Horn, David	Executive Director	28 Sep 2023	Financial Statement Support	Meeting to discuss open items regarding pro forma financials. EY Attendees: A. Gray, B. Eo, C. Lin, D. Helwing, D. Horn, R. Gust, S. Zaman, S. Riley. Other Attendees: J. Block (Celsius)	0.5
Lin, Caleb	Senior Manager	28 Sep 2023	Financial Statement Support	Meeting to discuss open items regarding pro forma financials. EY Attendees: A. Gray, B. Eo, C. Lin, D. Helwing, D. Horn, R. Gust, S. Zaman, S. Riley. Other Attendees: J. Block (Celsius)	0.5
Lipschutz, Jordan D.	Manager	28 Sep 2023	Financial statement support	Outlining NetSuite implementation options for J. Block (Celsius)	0.3
MacIntosh, Paul	Partner/Principal	28 Sep 2023	Financial Statement Support	Executive review of financial statement support workbook	0.7
MacIntosh, Paul	Partner/Principal	28 Sep 2023	Financial Statement Support	Executive review of investing cash flows for interim 2022 and 2023 interim financial statements	0.4
MacIntosh, Paul	Partner/Principal	28 Sep 2023	Financial Statement Support	Executive review of operating cash flows for 2022 and 2023 interim financial statements.	0.3
MacIntosh, Paul	Partner/Principal	28 Sep 2023	Financial Statement Support	Executive review of financing cash flows for 2022 and 2023 interim financial statements.	0.3
Quinn, Michael J.	Executive Director	28 Sep 2023	Financial statement support	Continuing to do executive review of draft financial statements inclusive of analyses, footnotes, and disclosures	0.8
Riley, Sean	Senior Manager	28 Sep 2023	Financial Statement Support	Meeting to discuss open items regarding pro forma financials. EY Attendees: A. Gray, B. Eo, C. Lin, D. Helwing, D. Horn, R. Gust, S. Zaman, S. Riley. Other Attendees: J. Block (Celsius)	0.5
Riley, Sean	Senior Manager	28 Sep 2023	Financial Statement Support	Secondary review of financial statement support workbook based on external audit comments.	2.9
Riley, Sean	Senior Manager	28 Sep 2023	Financial Statement Support	Secondary review of investing cash flows for interim 2022 and 2023 interim financial statements	1.4
Riley, Sean	Senior Manager	28 Sep 2023	Financial Statement Support	Secondary review of operating cash flows for 2022 and 2023 interim financial statements.	1.9
Riley, Sean	Senior Manager	28 Sep 2023	Financial Statement Support	Secondary review of financing cash flows for 2022 and 2023 interim financial statements.	1.7

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Simpson, Rhett	Senior	28 Sep 2023	Financial statement support	Providing commentary over the interim 2023 supporting workbook	2.7
Simpson, Rhett	Senior	28 Sep 2023	Financial statement support	Footnote, cross-footnote and tying-out all tables in the 2023 interim financial statements and underlying support	2.6
Simpson, Rhett	Senior	28 Sep 2023	Financial statement support	Updating the financial statement line item names in the income statement, balance sheet, statements of equity and cash flows of the 2023 interim financial statements to match the nomenclature used in the year end 2022 financial statements	1.6
Simpson, Rhett	Senior	28 Sep 2023	Financial statement support	Updating the interim 2023 financial statement balances with the latest balances from the trial balance	2.2
Yoo, Patrick	Senior	28 Sep 2023	Financial statement support	Update footnote 7 within interim financial statements with more final amounts	0.5
Zaman, Sabina	Partner/Principal	28 Sep 2023	Financial Statement Support	Meeting to discuss open items regarding pro forma financials. EY Attendees: A. Gray, B. Eo, C. Lin, D. Helwing, D. Horn, R. Gust, S. Zaman, S. Riley. Other Attendees: J. Block (Celsius)	0.5
Zaman, Sabina	Partner/Principal	28 Sep 2023	Financial Statement Support	Executive review of financial statement support workbook based on external audit comments.	1.2
Zimmer, Kristin	Manager	28 Sep 2023	Financial Statement Support	Prepare statement of cash flow operating section for interim 2023	2.3
Zimmer, Kristin	Manager	28 Sep 2023	Financial Statement Support	Prepare statement of cash flow investing section for interim 2023	1.7
Adams, Paul	Staff	29 Sep 2023	Financial statement support	Format interim financial statements	0.7
Chen, Justin	Senior	29 Sep 2023	Financial Statement Support	Meeting to conduct live review and finalize Interim 2022 Statement of Cash Flow EY Attendees: J. Chen, B. Eo	1.0
Chen, Justin	Senior	29 Sep 2023	Financial statement support	Update version control differences in financial statement workbook	0.5
Eo, Brian Y	Manager	29 Sep 2023	Financial Statement Support	Meeting to conduct live review and finalize Interim 2022 Statement of Cash Flow EY Attendees: J. Chen, B. Eo	1.0

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Eo, Brian Y	Manager	29 Sep 2023	Financial statement support	Review interim financial statements word document	3.7
Gray, Amaya L.	Staff	29 Sep 2023	Financial Statement Support	Update external status report deck for J. Block (Celsius) review	0.6
Gust, Ryan A.	Manager	29 Sep 2023	Financial statement support	Begin finalizing the interim financial statements	3.3
Gust, Ryan A.	Manager	29 Sep 2023	Financial statement support	Finalize the interim financial statement workbook support	2.4
Hayes, Taylor	Manager	29 Sep 2023	Financial Statement Support	Prepare statement of cash flows for 2023	3.9
MacIntosh, Paul	Partner/Principal	29 Sep 2023	Financial Statement Support	Executive review of interim financial statement support workbook.	0.8
Riley, Sean	Senior Manager	29 Sep 2023	Financial Statement Support	Secondary review of interim financial statement support workbook.	2.2
Simpson, Rhett	Senior	29 Sep 2023	Financial statement support	Incorporating updates and commentary from the 2022 year end financial statements to the 2023 interim financial statements	3.3
Simpson, Rhett	Senior	29 Sep 2023	Financial statement support	Updating the interim 2023 financial statement and footnote table balances with the latest balances from the trial balance	2.8
Zaman, Sabina	Partner/Principal	29 Sep 2023	Financial Statement Support	Executive review of interim financial statement support workbook.	0.9
Zimmer, Kristin	Manager	29 Sep 2023	Financial Statement Support	Prepare statement of cash flow financing section for interim 2023	2.1
Zimmer, Kristin	Manager	29 Sep 2023	Financial Statement Support	Review of updated interim footnotes based on auditor and client comments	1.3
Riley, Sean	Senior Manager	02 Oct 2023	Financial statement support	Secondary review of interim 2023 cash flow workbook.	1.4
Riley, Sean	Senior Manager	02 Oct 2023	Financial statement support	Secondary review of interim 2022 cash flow workbook prior to executive review	1.2
Zimmer, Kristin	Manager	02 Oct 2023	Financial statement support	Prepare statement of cash flow interim 2023 workbook tie out	2.2
Zimmer, Kristin	Manager	02 Oct 2023	Financial statement support	Prepare statement of cash flow interim 2022 workbook tie out	1.8
Eo, Brian Y	Manager	02 Oct 2023	Financial statement support	Update interim financial Word document to reflect the latest trial balance	2.4

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Eo, Brian Y	Manager	02 Oct 2023	Financial statement support	Review footings for all interim financials	0.5
Lipschutz, Jordan D.	Manager	02 Oct 2023	Financial statement support	Review client financials - budget to actuals analysis by workstream	3.2
Clark, Miller	Senior	02 Oct 2023	Financial Statement Support	Update accounting standards codification (ASC) 805 memo for draft valuation report	0.6
Simpson, Rhett	Senior	02 Oct 2023	Financial statement support	Update of underlying interim financial statement excel workbook formatting and wording to make it auditor ready.	2.9
Simpson, Rhett	Senior	02 Oct 2023	Financial statement support	Update of the deposits on miners and subsequent event footnotes in the interim financial statement for the most updated data.	3.4
Gust, Ryan A.	Manager	02 Oct 2023	Financial statement support	Review the interim financial statements	1.3
Adams, Paul	Staff	02 Oct 2023	Financial statement support	Review and format adjustments on quarter two interim financial statements and workpapers	0.7
Zimmer, Kristin	Manager	03 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, P. Adams, R. Simpson, R. Gust, T. Hayes	0.4
Eo, Brian Y	Manager	03 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Gust, T. Hayes	0.4
Yoo, Patrick	Senior	03 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Gust, T. Hayes	0.4
Simpson, Rhett	Senior	03 Oct 2023	Financial statement support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Gust, T. Hayes	0.4
Gust, Ryan A.	Manager	03 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Gust, T. Hayes	0.4
Adams, Paul	Staff	03 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Gust, T. Hayes	0.4

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hayes, Taylor	Manager	03 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Gust, T. Hayes	0.4
Zimmer, Kristin	Manager	03 Oct 2023	Financial statement support	Tied out additions of mining equipment's to payments made to support 2023 interim financial statements.	1.7
Zimmer, Kristin	Manager	03 Oct 2023	Financial statement support	Prepare interim 2023 statement of cash flows equipment tie out	1.9
Quinn, Michael J.	Executive Director	03 Oct 2023	Financial statement support	Review 6.01 Interim Financial Statements (6.30.2023 - Celsius Mining).	1.0
Quinn, Michael J.	Executive Director	03 Oct 2023	Financial statement support	Review 3.12 Draft - Digital Assets Revenue Impairment Fiscal Year (FY) - 2022	0.8
Chen, Justin	Senior	03 Oct 2023	Financial statement support	Prepare 9.30 Financial Statement supporting workbook.	2.7
Chen, Justin	Senior	03 Oct 2023	Financial statement support	Prepare 9.30 Financial Statement disclosures.	2.6
Simpson, Rhett	Senior	03 Oct 2023	Financial statement support	Update underlying interim and year financial statement supporting files for the most updated trial balance.	2.7
Adams, Paul	Staff	03 Oct 2023	Financial statement support	Benchmark quarter three interim financial statement roll forward	1.3
Adams, Paul	Staff	03 Oct 2023	Financial statement support	Update quarter 3 interim financial statements workpapers and documentation	2.9
Gray, Amaya	Staff	03 Oct 2023	Financial statement support	Draft external status deck for executive review	1.1
Riley, Sean	Senior Manager	04 Oct 2023	Financial statement support	Secondary review of tie out (additions of mining equipment to payments) made to support 2023 interim financial statements.	1.2
Zimmer, Kristin	Manager	04 Oct 2023	Financial statement support	Review updated trial balances for tax adjustments and updated 2022 financial statement workbook	1.9
Zimmer, Kristin	Manager	04 Oct 2023	Financial statement support	Review updated trial balances for tax adjustments and updated 2023 financial statement workbook	2.1
Quinn, Michael J.	Executive Director	04 Oct 2023	Financial statement support	Review 3.12a Draft - Digital Assets Revenue Impairment Fiscal Year (FY) - 2021	0.7
Eo, Brian Y	Manager	04 Oct 2023	Financial statement support	Update interim financial word document with latest trial balance	1.7

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Eo, Brian Y	Manager	04 Oct 2023	Financial statement support	Update year-end financial word document with latest trial balance	0.9
Simpson, Rhett	Senior	04 Oct 2023	Financial statement support	Prepare support files for the compilation footnote of the interim financial statements	3.1
Gust, Ryan A.	Manager	04 Oct 2023	Financial statement support	Continue to review the interim financial statements	1.2
Lindeman, Ryan P.	Senior	04 Oct 2023	Financial statement support	Update financial statements for trial balance changes	3.8
Adams, Paul	Staff	04 Oct 2023	Financial statement support	Update Statement of Equity preparation for quarter three interim financial statements	0.8
Adams, Paul	Staff	04 Oct 2023	Financial statement support	Review footnotes on quarter two interim financial statements	0.7
Adams, Paul	Staff	04 Oct 2023	Financial statement support	Review footnotes on year end financial statements	0.6
Adams, Paul	Staff	04 Oct 2023	Financial statement support	Draft quarter three interim financial statements	0.4
Adams, Paul	Staff	04 Oct 2023	Financial statement support	Analyze comparative trial balances across quarter two, three and year end for financial statements	2.5
Zimmer, Kristin	Manager	05 Oct 2023	Financial Statement Support	Meeting to discuss 10.5.23 internal updates/current status of work. EY Attendees: B. Eo, J. Chen, K. Zimmer, P. Yoo, R. Simpson, R. Gust, R. Lindeman, T. Hayes	0.3
Eo, Brian Y	Manager	05 Oct 2023	Financial Statement Support	Meeting to discuss 10.5.23 internal updates/current status of work. EY Attendees: B. Eo, J. Chen, K. Zimmer, P. Yoo, P. Adams, R. Simpson, R. Gust, R. Lindeman, T. Hayes	0.3
Chen, Justin	Senior	05 Oct 2023	Financial Statement Support	Meeting to discuss 10.5.23 internal updates/current status of work. EY Attendees: B. Eo, J. Chen, K. Zimmer, P. Yoo, P. Adams, R. Simpson, R. Gust, R. Lindeman, T. Hayes	0.3
Yoo, Patrick	Senior	05 Oct 2023	Financial Statement Support	Meeting to discuss 10.5.23 internal updates/current status of work. EY Attendees: B. Eo, K. Zimmer, R. Simpson, R. Gust, T. Hayes	0.3

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Simpson, Rhett	Senior	05 Oct 2023	Financial statement support	Meeting to discuss 10.5.23 internal updates/current status of work. EY Attendees: B. Eo, K. Zimmer, R. Simpson, R. Gust, T. Hayes	0.3
Gust, Ryan A.	Manager	05 Oct 2023	Financial Statement Support	Meeting to discuss 10.5.23 internal updates/current status of work. EY Attendees: B. Eo, K. Zimmer, R. Simpson, R. Gust, T. Hayes	0.3
Lindeman, Ryan P.	Senior	05 Oct 2023	Financial Statement Support	Meeting to discuss 10.5.23 internal updates/current status of work. EY Attendees: B. Eo, K. Zimmer, R. Simpson, R. Gust, T. Hayes	0.3
Adams, Paul	Staff	05 Oct 2023	Financial Statement Support	Meeting to discuss 10.5.23 internal updates/current status of work. EY Attendees: B. Eo, K. Zimmer, R. Simpson, R. Gust, T. Hayes	0.3
Hayes, Taylor	Manager	05 Oct 2023	Financial Statement Support	Meeting to discuss 10.5.23 internal updates/current status of work. EY Attendees: B. Eo, K. Zimmer, R. Simpson, R. Gust, T. Hayes	0.3
Riley, Sean	Senior Manager	05 Oct 2023	Financial statement support	Secondary review of financial statements based on tax adjustments.	0.9
Zimmer, Kristin	Manager	05 Oct 2023	Financial statement support	Update financial statements based on tax adjustments	1.8
Zimmer, Kristin	Manager	05 Oct 2023	Financial statement support	Update footed financial statements	1.3
Zimmer, Kristin	Manager	05 Oct 2023	Financial statement support	Review financial statement tie out to ensure all numbers in footnotes agree to updated numbers	0.6
Quinn, Michael J.	Executive Director	05 Oct 2023	Financial statement support	Review 7.01a Celsius - 2021 2020 Year End Management Discussion and Analysis (MD&A)	0.3
Quinn, Michael J.	Executive Director	05 Oct 2023	Financial statement support	Review 7.01c Celsius - 2023 2022 Year End Management Discussion and Analysis (MD&A)	0.2
Quinn, Michael J.	Executive Director	05 Oct 2023	Financial statement support	Review 7.01b Celsius - 2022 2021 Year End Management Discussion and Analysis (MD&A)	0.2
Eo, Brian Y	Manager	05 Oct 2023	Financial statement support	Review year-end financial word document	1.3
Eo, Brian Y	Manager	05 Oct 2023	Financial statement support	Review interim financial word document	1.7
Clark, Miller	Senior	05 Oct 2023	Financial Statement Support	Update accounting standards codification (ASC) 805 memo based on W. Oakley's comments, cleaning for P. Hornecker review	1.1

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Lindeman, Ryan P.	Senior	05 Oct 2023	Financial statement support	Enhance Management Discussion and Analysis (MD&A) disclosures related to income statement captions	3.1
Adams, Paul	Staff	05 Oct 2023	Financial statement support	Prepare memorandum related to Accounting Standards Codification 205	3.3
Adams, Paul	Staff	05 Oct 2023	Financial statement support	Research relevant accounting standards for going concern memorandum	0.9
Gray, Amaya	Staff	05 Oct 2023	Financial statement support	Review executive feedback around external status report deck	0.6
Gray, Amaya	Staff	05 Oct 2023	Financial statement support	Update external status report deck based on feedback	1.3
Riley, Sean	Senior Manager	06 Oct 2023	Financial statement support	Secondary review of financial statements based on adjustments.	2.9
Simpson, Rhett	Senior	06 Oct 2023	Financial statement support	Address senior manager internal comments in the interim generally accepted accounting principles checklist and updates to the checklist for the latest interim financial statements	3.4
Simpson, Rhett	Senior	06 Oct 2023	Financial statement support	Research of current events surrounding the confirmation hearings and assessment of impact to the chapter 11 and subsequent event footnotes	1.1
Lindeman, Ryan P.	Senior	06 Oct 2023	Financial statement support	Enhance Management Discussion and Analysis (MD&A) disclosures related to income statement captions continued	2.9
Adams, Paul	Staff	06 Oct 2023	Financial statement support	Draft updates for going concern memorandum	1.9
Simpson, Rhett	Senior	08 Oct 2023	Financial statement support	Research of the most updated disclosure statement and its application to the financial statement sections of the Form 10 filing.	3.2
Quinn, Michael J.	Executive Director	09 Oct 2023	Financial statement support	Review of NewCo proforma Financial statements	0.8
Simpson, Rhett	Senior	09 Oct 2023	Financial statement support	Prepare the 9/30 financial statements shell word document	3.2
Simpson, Rhett	Senior	09 Oct 2023	Financial statement support	Prepare the 9/30 financial statements shell excel file	1.7
Adams, Paul	Staff	09 Oct 2023	Financial statement support	Update quarter three interim financial statement footnotes document	3.4

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Adams, Paul	Staff	09 Oct 2023	Financial statement support	Benchmark quarter three interim financial statement footnotes workbook	0.8
Adams, Paul	Staff	09 Oct 2023	Financial statement support	Format interim quarter three interim financial statement workbook structure	2.6
Adams, Paul	Staff	09 Oct 2023	Financial statement support	Rollforward quarter three interim financial statement draft document structure	1.2
Zimmer, Kristin	Manager	10 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.1
Chen, Justin	Senior	10 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.1
Lindeman, Ryan P.	Senior	10 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.1
Eo, Brian Y	Manager	10 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.1
Yoo, Patrick	Senior	10 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.1
Simpson, Rhett	Senior	10 Oct 2023	Financial statement support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.1
Gust, Ryan A.	Manager	10 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.1
Adams, Paul	Staff	10 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.1
Hayes, Taylor	Manager	10 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.1
Riley, Sean	Senior Manager	10 Oct 2023	Financial statement support	Secondary review of updates interim and annual financial statements based on auditor feedback.	2.7

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Zimmer, Kristin	Manager	10 Oct 2023	Financial statement support	Update interim and historical financial statements based on auditor comments	1.8
Zimmer, Kristin	Manager	10 Oct 2023	Financial statement support	Update review comments in audit support documentation	1.4
Zimmer, Kristin	Manager	10 Oct 2023	Financial statement support	Respond to review comments in audit support documentation	0.7
Quinn, Michael J.	Executive Director	10 Oct 2023	Financial statement support	Continue to review of proforma Financial statements	0.7
Simpson, Rhett	Senior	11 Oct 2023	Financial statement support	Update interim Generally Accepted Accounting Principles (GAAP) Checklist for Management Discussion and Analysis (MD&A) sections.	0.6
Lindeman, Ryan P.	Senior	11 Oct 2023	Financial statement support	Continue with respond to final comments on workpapers	3.9
Adams, Paul	Staff	11 Oct 2023	Financial statement support	Update quarter three interim financial statement workbook and document shell	1.7
Gray, Amaya	Staff	11 Oct 2023	Financial statement support	Draft external status report deck	0.8
Gray, Amaya	Staff	11 Oct 2023	Financial statement support	Draft bi weekly financials update for J. Block (Celsius) review	1.3
Gray, Amaya	Staff	11 Oct 2023	Financial statement support	Update bi weekly financials deck based on J. Lipschutz's feedback	1.7
Zimmer, Kristin	Manager	12 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.2
Lindeman, Ryan P.	Senior	12 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.2
Chen, Justin	Senior	12 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.2
Eo, Brian Y	Manager	12 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.2
Yoo, Patrick	Senior	12 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.2

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Simpson, Rhett	Senior	12 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.2
Gust, Ryan A.	Manager	12 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.2
Adams, Paul	Staff	12 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.2
Hayes, Taylor	Manager	12 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.2
Steger, Adam E.	Senior Manager	12 Oct 2023	Financial statement support	Meeting to discuss certain costs included in transfer pricing adjustments and possible impact of Celsius tokens and management fees EY Attendees: J. Hill, A. Steger	0.5
Hill, Jeff	Partner/Principal	12 Oct 2023	Financial statement support	Meeting to discuss certain costs included in transfer pricing adjustments and possible impact of Celsius tokens and management fees EY Attendees: J. Hill, A. Steger	0.5
Steger, Adam E.	Senior Manager	12 Oct 2023	Financial statement support	Meeting to confirm initial conclusions provided by EY transfer pricing team regarding management fees and equity based comp EY Attendees: J. Hill, A. Steger Other Attendees: J. Morgan (Celsius)	0.4
Hill, Jeff	Partner/Principal	12 Oct 2023	Financial statement support	Meeting to confirm initial conclusions provided by EY transfer pricing team regarding management fees and equity based comp EY Attendees: J. Hill, A. Steger Other Attendees: J. Morgan (Celsius)	0.4
Lipschutz, Jordan D.	Manager	12 Oct 2023	Financial statement support	Update financials (budget to actual by workstream and forecasts) for client fee update	3.9
Lipschutz, Jordan D.	Manager	12 Oct 2023	Financial statement support	Review client financials summary deck	3.5
Lindeman, Ryan P.	Senior	12 Oct 2023	Financial statement support	Provide updates to final comments on workpapers	3.4

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Gray, Amaya	Staff	12 Oct 2023	Financial statement support	Continue to update bi weekly financials deck based on S. Riley's feedback	2.6
Gray, Amaya	Staff	12 Oct 2023	Financial statement support	Continue to update budget to actuals (BTA) financials based on updated feedback after secondary review	3.2
Riley, Sean	Senior Manager	13 Oct 2023	Financial statement support	Secondary review of updated annual balance sheet based on auditor feedback on 10.13.	1.2
Riley, Sean	Senior Manager	13 Oct 2023	Financial statement support	Secondary review of updated interim balance sheet based on auditor feedback on 10.13	0.9
Zimmer, Kristin	Manager	13 Oct 2023	Financial statement support	Update historical financial balance sheet based on auditor comments sent on 10.13	1.7
Zimmer, Kristin	Manager	13 Oct 2023	Financial statement support	Update interim balance sheet based on auditor comments sent on 10.13	2.3
Lipschutz, Jordan D.	Manager	13 Oct 2023	Financial statement support	Email correspondence with J. Block regarding client fee update	0.9
Gust, Ryan A.	Manager	13 Oct 2023	Financial statement support	Review RSM comments in the Year End Financial Statements	3.4
Lindeman, Ryan P.	Senior	13 Oct 2023	Financial statement support	Respond to auditor comments on Financial Statements	2.9
Adams, Paul	Staff	13 Oct 2023	Financial statement support	Support year end financial statement format updates and adjustments	1.3
Gray, Amaya	Staff	13 Oct 2023	Financial statement support	Update financials fee update deck based on secondary review	3.4
Dishman, Carly	Manager	16 Oct 2023	Financial statement support	Draft summary of leasing sites for Form 10	0.9
Dishman, Carly	Manager	16 Oct 2023	Financial statement support	Review additional legal agreements for Mothership energy arrangement including trade confirmation amendments and block confirmations	3.1
Sun, Kaiyang	Senior Manager	16 Oct 2023	Financial Statement Support	Meeting to discuss Celsius audit and financial statements EY Attendees: R. Gust, K. Sun	0.4
Gust, Ryan A.	Manager	16 Oct 2023	Financial Statement Support	Meeting to discuss Celsius audit and financial statements EY Attendees: R. Gust, K. Sun	0.4
Zimmer, Kristin	Manager	16 Oct 2023	Financial statement support	Update 2022 and 2021 statement of cash flows based on auditor comments sent on 10.13 continued	3.1

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Zimmer, Kristin	Manager	16 Oct 2023	Financial statement support	Update 2021 and 2022 Property and Equipment footnote based on auditor comments sent on 10.13	2.9
Eo, Brian Y	Manager	16 Oct 2023	Financial statement support	Update interim financial statement word document based on auditors comment	0.4
Sun, Kaiyang	Senior Manager	16 Oct 2023	Financial Statement Support	Review auditor comments on 12/31/2022 financial statements	3.4
Gust, Ryan A.	Manager	16 Oct 2023	Financial statement support	Review the Interim Financial Statements	2.2
Gust, Ryan A.	Manager	16 Oct 2023	Financial statement support	Prepare the third quarter Interim Financial Statements	0.7
Hill, Jeff	Partner/Principal	16 Oct 2023	Financial statement support	Meeting re: Proforma	0.5
Adams, Paul	Staff	16 Oct 2023	Financial statement support	Update quarter two interim financial statements for auditor changes	2.6
Adams, Paul	Staff	16 Oct 2023	Financial statement support	Draft year-end and interim financial statement workbook	2.1
Adams, Paul	Staff	16 Oct 2023	Financial statement support	Update year-end and interim financial statement workbook	1.2
Zimmer, Kristin	Manager	17 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust	0.1
Eo, Brian Y	Manager	17 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust	0.1
Yoo, Patrick	Senior	17 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust	0.1
Simpson, Rhett	Senior	17 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust	0.1
Gust, Ryan A.	Manager	17 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust	0.1
Adams, Paul	Staff	17 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust	0.1

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Riley, Sean	Senior Manager	17 Oct 2023	Financial statement support	Secondary review of updated to 2022 and 2021 statement of cash flows based on auditor comments sent on 10.13 continued	2.1
Riley, Sean	Senior Manager	17 Oct 2023	Financial statement support	Secondary review of updates to accounting policies footnote (2022 and 2022) based on auditor feedback.	3.1
Riley, Sean	Senior Manager	17 Oct 2023	Financial statement support	Secondary review of updates to financial statements workbook (2022 and 2022) based on auditor feedback.	1.9
Zimmer, Kristin	Manager	17 Oct 2023	Financial statement support	Update 2022 and 2021 Accounting policies footnote based on auditor comments sent on 10.13	2.7
Zimmer, Kristin	Manager	17 Oct 2023	Financial statement support	Update 2022 and 2021 financial statement workbook for auditor comments sent on 10.13	3.3
Dishman, Carly	Manager	17 Oct 2023	Financial statement support	Revise Mothership purchase price allocation (ppa) memo based on additional facts	2.9
Dishman, Carly	Manager	17 Oct 2023	Financial statement support	Assist with statement of cash flows presentation for leasing activities	0.6
Sun, Kaiyang	Senior Manager	17 Oct 2023	Financial Statement Support	Update financial statements disclosures to address auditor comments on the 12/31/2022 financial statements	3.6
Simpson, Rhett	Senior	17 Oct 2023	Financial Statement Support	Review of year end financial statements disclosures and addition of comments	3.8
Simpson, Rhett	Senior	17 Oct 2023	Financial Statement Support	Review of year end financial statements workbook and addition of comments	1.7
Gust, Ryan A.	Manager	17 Oct 2023	Financial statement support	Review the third quarter Interim Financial Statements	2.3
Gust, Ryan A.	Manager	17 Oct 2023	Financial statement support	Prepare the third quarter Interim Financial Statement workbook	1.5
Adams, Paul	Staff	17 Oct 2023	Financial statement support	Review updates from workbooks to documents	1.6
Adams, Paul	Staff	17 Oct 2023	Financial statement support	Update footnote disclosures in year-end and quarter two interim workbooks	3.7
Adams, Paul	Staff	17 Oct 2023	Financial statement support	Update quarter two interim financial statements workbook and document	2.1

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Riley, Sean	Senior Manager	18 Oct 2023	Financial statement support	Secondary review of updates to the interim financial statements based on auditor comments sent on 10.13.	2.4
Riley, Sean	Senior Manager	18 Oct 2023	Financial statement support	Secondary review of updates to the interim financial statement workbook based on auditor comments sent on 10.13	1.8
Zimmer, Kristin	Manager	18 Oct 2023	Financial statement support	Review updates to the interim financial statements based on auditor comments sent on 10.13	2.8
Zimmer, Kristin	Manager	18 Oct 2023	Financial statement support	Review updates to the interim financial statement workbook based on auditor comments sent on 10.13	3.2
Eo, Brian Y	Manager	18 Oct 2023	Financial statement support	Address auditor comments for year end financial statement word document	1.8
Eo, Brian Y	Manager	18 Oct 2023	Financial statement support	Address auditor comments for interim financial statement word document	1.6
Sun, Kaiyang	Senior Manager	18 Oct 2023	Financial Statement Support	Review Management Discussions and Analysis (MD&A) and interim financial statements draft to catch up on project status	3.2
Simpson, Rhett	Senior	18 Oct 2023	Financial Statement Support	Update of the interim statement of cash flows for the most updates trial balance and financial statement line items.	1.1
Simpson, Rhett	Senior	18 Oct 2023	Financial Statement Support	Review of interim financial statements disclosures and addition of comments	3.4
Simpson, Rhett	Senior	18 Oct 2023	Financial Statement Support	Review of interim financial statements workbook and addition of comments	1.7
Simpson, Rhett	Senior	18 Oct 2023	Financial Statement Support	Update of cryptocurrency footnote in the interim financial statements	1.1
Gust, Ryan A.	Manager	18 Oct 2023	Financial statement support	Prepare the third quarter Interim Financial Statement workbook	0.4
Adams, Paul	Staff	18 Oct 2023	Financial statement support	Revise line item information in financial statement workbooks	2.2
Adams, Paul	Staff	18 Oct 2023	Financial statement support	Confirm workbook and document for quarter two interim financial statement match	1.2

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Adams, Paul	Staff	18 Oct 2023	Financial statement support	Rollforward Management Discussion and Analysis for quarter three financial statement workbook	2.4
Adams, Paul	Staff	18 Oct 2023	Financial statement support	Update management discussion and analysis language for quarter three financial statements	2.2
Steger, Adam E.	Senior Manager	19 Oct 2023	Financial statement support	Meeting to discuss possible tax impacts on pro forma financial statements Attendees: A Steger and J. Hill Other Attendees: D.Mendes (Blockcore)	0.5
Hill, Jeff	Partner/Principal	19 Oct 2023	Financial statement support	Meeting to discuss possible tax impacts on pro forma financial statements Attendees: A Steger and J. Hill Other Attendees: D.Mendes (Blockcore)	0.5
Sun, Kaiyang	Senior Manager	19 Oct 2023	Financial Statement Support	Review NewCo pro forma financial statements draft to catch up on project status	3.3
Adams, Paul	Staff	19 Oct 2023	Financial statement support	Modify quarter three interim financial statement for updated information	2.1
Adams, Paul	Staff	19 Oct 2023	Financial statement support	Review management discussion and analysis document and input updates	2.4
Adams, Paul	Staff	19 Oct 2023	Financial statement support	Format and rollforward new management discussion and analysis numbers and disclosures	3.8
Riley, Sean	Senior Manager	20 Oct 2023	Financial statement support	Preparation of updated revenue recognition footnote based on external auditor feedback.	3.2
Quinn, Michael J.	Executive Director	20 Oct 2023	Financial statement support	Review of NewCo proforma Financial statements	0.6
Adams, Paul	Staff	20 Oct 2023	Financial statement support	Review updates to quarter three interim financial statement workbook	1.6
Adams, Paul	Staff	20 Oct 2023	Financial statement support	Adjust updates to quarter three interim financial statement workbook	1.8
Adams, Paul	Staff	20 Oct 2023	Financial statement support	Rollforward quarter three interim financial statement workbook	0.7
Simpson, Rhett	Senior	23 Oct 2023	Financial Statement Support	Research of current events to be included in Celsius's financial statements	3.8
Adams, Paul	Staff	23 Oct 2023	Financial statement support	Rollforward quarter three interim management discussion and analysis workbook	3.1

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Adams, Paul	Staff	23 Oct 2023	Financial statement support	Draft footnote disclosure updates in workbook for interim financial statements	1.4
Gray, Amaya	Staff	23 Oct 2023	Financial statement support	Update Budget to Actuals (BTA) for the week of 10/20	1.7
Gray, Amaya	Staff	23 Oct 2023	Financial statement support	Draft bi weekly financials update for leadership's review prior to J. Block (Celsius) review	1.3
Zimmer, Kristin	Manager	24 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust	0.3
Eo, Brian Y	Manager	24 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust	0.3
Yoo, Patrick	Senior	24 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust	0.3
Simpson, Rhett	Senior	24 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust	0.3
Gust, Ryan A.	Manager	24 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust	0.3
Adams, Paul	Staff	24 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust	0.3
Lipschutz, Jordan D.	Manager	24 Oct 2023	Financial statement support	Review 10/20/23 fee update deck for J. Block (Celsius)	2.6
Lipschutz, Jordan D.	Manager	24 Oct 2023	Financial statement support	Review updated client financials including budget to actual analysis	2.4
Simpson, Rhett	Senior	24 Oct 2023	Financial Statement Support	Update of financial statements and underlying workbook for the most recent trial balance	1.8
Adams, Paul	Staff	24 Oct 2023	Financial statement support	Revise financial statement workbooks and documents for auditor updates	3.6
Gray, Amaya	Staff	24 Oct 2023	Financial statement support	Update fee deck prior to J. Lipschutz's review	2.6

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Riley, Sean	Senior Manager	25 Oct 2023	Financial statement support	Secondary review of updates to Fahrenheit, Inc. financial statements.	0.8
Riley, Sean	Senior Manager	25 Oct 2023	Financial statement support	Secondary review of subsequent event footnote for Q3 interim financial statements.	2.6
Riley, Sean	Senior Manager	25 Oct 2023	Financial statement support	Secondary review of updated to equipment footnote for Q3 interim financial statements.	0.9
Riley, Sean	Senior Manager	25 Oct 2023	Financial statement support	Review of financial statement support necessary for Q3 interim financial statements	3.4
Zimmer, Kristin	Manager	25 Oct 2023	Financial Statement Support	Update 2022 tax footnote based on auditor comments	0.7
Zimmer, Kristin	Manager	25 Oct 2023	Financial Statement Support	Review Fahrenheit balance sheet and related footnote	1.9
Zimmer, Kristin	Manager	25 Oct 2023	Financial Statement Support	Update trial balance and related financial statement workbooks for revaluation of investment entry based on auditor comments for 2021 and 2022 year end financials	3.4
Quinn, Michael J.	Executive Director	25 Oct 2023	Financial statement support	Review 3.20 Draft - New FA Depreciation Template 2023	0.9
Simpson, Rhett	Senior	25 Oct 2023	Financial Statement Support	Draft of NewCo Inc.'s balance sheet	3.6
Simpson, Rhett	Senior	25 Oct 2023	Financial Statement Support	Draft of NewCo Inc.'s note to the balance sheet	3.8
Simpson, Rhett	Senior	25 Oct 2023	Financial Statement Support	Responding to commentary over NewCo Inc's financial statements	1.3
Adams, Paul	Staff	25 Oct 2023	Financial Statement Support	Validate trial balance and invoices from client	3.7
Adams, Paul	Staff	25 Oct 2023	Financial statement support	Pull trial balance updates into management discussion and analysis workbook	0.8
Adams, Paul	Staff	25 Oct 2023	Financial statement support	Review support information for client provided documents	2.9
Gray, Amaya	Staff	25 Oct 2023	Financial statement support	Update fee deck based on J. Lipschutz's comments	2.1
Gray, Amaya	Staff	25 Oct 2023	Financial statement support	Review Budget to Actuals (BTA) to reconcile with fee deck	1.6

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Zimmer, Kristin	Manager	26 Oct 2023	Financial Statement Support	Meeting to discuss updates to financial statements and financial statements support EY Attendees: P. Adams, R. Simpson, R. Gust, K. Zimmer, P. Yoo	0.3
Yoo, Patrick	Senior	26 Oct 2023	Financial Statement Support	Meeting to discuss updates to financial statements and financial statements support EY Attendees: P. Adams, R. Simpson, R. Gust, K. Zimmer, P. Yoo	0.3
Simpson, Rhett	Senior	26 Oct 2023	Financial Statement Support	Meeting to discuss updates to financial statements and financial statements support EY Attendees: P. Adams, R. Simpson, R. Gust, K. Zimmer, P. Yoo	0.3
Gust, Ryan A.	Manager	26 Oct 2023	Financial Statement Support	Meeting to discuss updates to financial statements and financial statements support EY Attendees: P. Adams, R. Simpson, R. Gust, K. Zimmer, P. Yoo	0.3
Adams, Paul	Staff	26 Oct 2023	Financial Statement Support	Meeting to discuss updates to financial statements and financial statements support EY Attendees: P. Adams, R. Simpson, R. Gust, K. Zimmer, P. Yoo	0.3
Riley, Sean	Senior Manager	26 Oct 2023	Financial statement support	Secondary review of updates to financial statement disclosures based on revaluation of investments.	2.1
Zimmer, Kristin	Manager	26 Oct 2023	Financial Statement Support	Review financial statement for revaluation of investment re-class based on auditor comments for 2021 and 2022 year end financials	3.1
Zimmer, Kristin	Manager	26 Oct 2023	Financial Statement Support	Review financial statement disclosures for revaluation of investment re-class based on auditor comments for year end financials	2.6
Eo, Brian Y	Manager	26 Oct 2023	Financial statement support	Update year end financial statement footnote disclosures	2.3
Eo, Brian Y	Manager	26 Oct 2023	Financial statement support	Update interim financial statement footnote disclosures	2.2
Lipschutz, Jordan D.	Manager	26 Oct 2023	Financial statement support	Continue to review 10/20/23 fee update deck for J. Block (Celsius)	2.7
Lipschutz, Jordan D.	Manager	26 Oct 2023	Financial statement support	Finalize updates to 10/20/23 fee update deck for J. Block (Celsius)	2.3
Simpson, Rhett	Senior	26 Oct 2023	Financial Statement Support	Respond to commentary over NewCo Inc.'s financial statements	1.3
Adams, Paul	Staff	26 Oct 2023	Financial statement support	Update management discussion and analysis workbook for quarter three	3.8

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Adams, Paul	Staff	26 Oct 2023	Financial statement support	Update year end financial statement document for workbook updates	2.8
Gray, Amaya	Staff	26 Oct 2023	Financial statement support	Update financials update deck for J. Block's (Celsius) view	1.3
Riley, Sean	Senior Manager	27 Oct 2023	Financial Statement Support	Secondary review of updates to financial statements based on revaluation of investments.	2.3
Riley, Sean	Senior Manager	27 Oct 2023	Financial Statement Support	Secondary revive of updates to financial statement workbook based on revaluation of investments.	2.2
Zimmer, Kristin	Manager	27 Oct 2023	Financial Statement Support	Review trial balance and related financial statement workbooks for revaluation of investment entry based on auditor comments for interim financials	1.1
Zimmer, Kristin	Manager	27 Oct 2023	Financial Statement Support	Review financial statement for revaluation of investment re-class based on auditor comments for interim financials	2.6
Zimmer, Kristin	Manager	27 Oct 2023	Financial Statement Support	Review financial statement disclosures for revaluation of investment re-class based on auditor comments for interim financials	2.3
Simpson, Rhett	Senior	27 Oct 2023	Financial Statement Support	Tie out of the year end financial statements to updated underlying support	3.1
Simpson, Rhett	Senior	27 Oct 2023	Financial Statement Support	Tie out of the interim financial statements to updated underlying support	3.6
Simpson, Rhett	Senior	27 Oct 2023	Financial Statement Support	Update of NewCo financial statements for the updated stock agreement and partner comments	1.1
Adams, Paul	Staff	27 Oct 2023	Financial statement support	Foot quarter two and year end financial statements	2.2
Adams, Paul	Staff	27 Oct 2023	Financial statement support	Rollforward quarter three interim financial statements	3.2
Gray, Amaya	Staff	27 Oct 2023	Financial statement support	Update external status report deck for J. Block (Celsius) review	0.6
Riley, Sean	Senior Manager	30 Oct 2023	Financial Statement Support	Secondary review of updates to financial statement disclosures based on investment revaluations.	1.7
Zimmer, Kristin	Manager	30 Oct 2023	Financial Statement Support	Review financial statement trial balance for adjusting journal entries for cost of goods sold.	2.1

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Zimmer, Kristin	Manager	30 Oct 2023	Financial Statement Support	Review financial statement workbook for flowing through adjustments to cost of goods sold through the financial statements	2.2
Zimmer, Kristin	Manager	30 Oct 2023	Financial Statement Support	Review financial statements for adjustment to cost of goods sold	1.7
Quinn, Michael J.	Executive Director	30 Oct 2023	Financial statement support	Continue with review of 3.20 Draft - New FA Depreciation Template 2023	0.6
Quinn, Michael J.	Executive Director	30 Oct 2023	Financial statement support	Review 3.21 Draft - FY 2023 BS and IS Analytics_1	0.2
Quinn, Michael J.	Executive Director	30 Oct 2023	Financial statement support	Review 4.07 Draft - Celsius Going Concern Analysis	0.4
Simpson, Rhett	Senior	30 Oct 2023	Financial Statement Support	Update of interim underlying workbook for the most recent trial balance including changes to prepaid expenses and general and administrative fees	2.9
Simpson, Rhett	Senior	30 Oct 2023	Financial Statement Support	Update of interim financial statements for the most recent trial balance including changes to prepaid expenses and general and administrative fees	3.6
Adams, Paul	Staff	30 Oct 2023	Financial statement support	Update quarter three interim financial statement workbook for new quarter two interim financial statement workbook information	3.3
Adams, Paul	Staff	30 Oct 2023	Financial statement support	Revise trial balance across workbooks and documents for auditor updates	3.4
Adams, Paul	Staff	30 Oct 2023	Financial statement support	Revise quarter three management discussion and analysis for updates from quarter two workbook	1.6
Hayes, Taylor	Manager	30 Oct 2023	Financial Statement Support	Update long lived asset impairment financial statement footnotes	1.6
Gray, Amaya	Staff	30 Oct 2023	Financial statement support	Update Budget to Actuals (BTA) for the week of 10/27	2.4
Gray, Amaya	Staff	30 Oct 2023	Financial statement support	Update BTA based on J. Lipschutz's comments	1.4
Zimmer, Kristin	Manager	31 Oct 2023	Financial Statement Support	Meeting to discuss financial statement updates and outstanding action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Gust, T. Hayes	0.3

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Eo, Brian Y	Manager	31 Oct 2023	Financial Statement Support	Meeting to discuss financial statement updates and outstanding action items EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust, T. Hayes	0.3
Yoo, Patrick	Senior	31 Oct 2023	Financial Statement Support	Meeting to discuss financial statement updates and outstanding action items EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust, T. Hayes	0.3
Simpson, Rhett	Senior	31 Oct 2023	Financial Statement Support	Meeting to discuss financial statement updates and outstanding action items EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust, T. Hayes	0.3
Gust, Ryan A.	Manager	31 Oct 2023	Financial Statement Support	Meeting to discuss financial statement updates and outstanding action items EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust, T. Hayes	0.3
Adams, Paul	Staff	31 Oct 2023	Financial Statement Support	Meeting to discuss financial statement updates and outstanding action items EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust, T. Hayes	0.3
Hayes, Taylor	Manager	31 Oct 2023	Financial Statement Support	Meeting to discuss financial statement updates and outstanding action items EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust, T. Hayes	0.3
Riley, Sean	Senior Manager	31 Oct 2023	Financial statement support	Meeting with to discuss 9/30 quarterly cost allocations for Mining Business EY Attendees: J. Hill, A. Steger, S. Riley Other Attendees: D. Mendes (BlockCore Partners) J. Block (Fahrenheit) and J. Fan (Celsius), A. Seetharaman (Celsius)	0.5
Steger, Adam E.	Senior Manager	31 Oct 2023	Financial statement support	Meeting with to discuss 9/30 quarterly cost allocations for Mining Business EY Attendees: J. Hill, A. Steger, S. Riley Other Attendees: D. Mendes (BlockCore Partners) J. Block (Fahrenheit) and J. Fan (Celsius), A. Seetharaman (Celsius)	0.5

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Hill, Jeff	Partner/Principal	31 Oct 2023	Financial statement support	Meeting with to discuss 9/30 quarterly cost allocations for Mining Business EY Attendees: J. Hill, A. Steger, S. Riley Other Attendees: D. Mendes (BlockCore Partners) J. Block (Fahrenheit) and J. Fan (Celsius), A. Seetharaman (Celsius)	0.5
Riley, Sean	Senior Manager	31 Oct 2023	Financial Statement Support	Secondary review of updates to financial statement workbook based on derivative adjustments.	1.1
Zimmer, Kristin	Manager	31 Oct 2023	Financial Statement Support	Review financial statement workbook update for adjustment to unrealized loss on derivatives	2.3
Zimmer, Kristin	Manager	31 Oct 2023	Financial Statement Support	Review financial statement update for adjustment to unrealized loss on derivatives	1.4
Eo, Brian Y	Manager	31 Oct 2023	Financial statement support	Review historical financial statements word document updates on energy derivative	0.3
Eo, Brian Y	Manager	31 Oct 2023	Financial statement support	Review historical financial statements word document updates on hosting prepaid expenses	0.6
Simpson, Rhett	Senior	31 Oct 2023	Financial Statement Support	Update of year end underlying workbook for the most recent trial balance including changes to prepaid expenses and general and administrative fees	2.2
Simpson, Rhett	Senior	31 Oct 2023	Financial Statement Support	Update of year end financial statements for the most recent trial balance including changes to prepaid expenses and general and administrative fees	3.4
Adams, Paul	Staff	31 Oct 2023	Financial statement support	Rollforward quarter three interim financial statement footnote disclosures	3.6
Adams, Paul	Staff	31 Oct 2023	Financial statement support	Trace invoice numbers for quarter three interim trial balance	3.1
Adams, Paul	Staff	31 Oct 2023	Financial Statement Support	Reconcile balance sheet accounts for quarter three interim financial statements	3.9
Hayes, Taylor	Manager	31 Oct 2023	Financial Statement Support	Update subsequent event disclosures	2.2

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Yoo,Patrick	Senior	02 Nov 2023	Financial Statement Support	Meeting to discuss updates to year-end and interim financial statements EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust, T. Hayes	0.2
Eo,Brian Y	Manager	02 Nov 2023	Financial Statement Support	Meeting to discuss updates to year-end and interim financial statements EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust, T. Hayes	0.2
Zimmer, Kristin	Manager	02 Nov 2023	Financial Statement Support	Meeting to discuss updates to year-end and interim financial statements EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust, T. Hayes	0.2
Adams,Paul	Staff	02 Nov 2023	Financial Statement Support	Meeting to discuss updates to year-end and interim financial statements EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust, T. Hayes	0.2
Simpson,Rhett	Senior	02 Nov 2023	Financial Statement Support	Meeting to discuss updates to year-end and interim financial statements EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust, T. Hayes	0.2
Gust, Ryan A.	Manager	02 Nov 2023	Financial Statement Support	Meeting to discuss updates to year-end and interim financial statements EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust, T. Hayes	0.2
Hayes,Taylor	Manager	02 Nov 2023	Financial Statement Support	Meeting to discuss updates to year-end and interim financial statements EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust, T. Hayes	0.2
Gust, Ryan A.	Manager	03 Nov 2023	Financial Statement Support	Meeting to discuss income statement line item support documents EY Attendees: P. Adams, K. Zimmer, R. Gust	0.3
Zimmer, Kristin	Manager	03 Nov 2023	Financial Statement Support	Meeting to discuss income statement line item support documents EY Attendees: P. Adams, K. Zimmer, R. Gust	0.3

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Adams,Paul	Staff	03 Nov 2023	Financial Statement Support	Meeting to discuss income statement line item support documents EY Attendees: P. Adams, K. Zimmer, R. Gust	0.3
Zimmer, Kristin	Manager	08 Nov 2023	Financial Statement Support	Review of updates based on auditor comments for 6.30 financial statements	1.2
Zimmer, Kristin	Manager	08 Nov 2023	Financial Statement Support	Review of updates based on auditor comments for 9.30 financial statements	1.8
Zimmer, Kristin	Manager	09 Nov 2023	Financial Statement Support	Prepare Q3 2023 statement of cash flows	3.2
Zimmer, Kristin	Manager	09 Nov 2023	Financial Statement Support	Prepare Q2 2023 statement of cash flows	2.8
Quinn,Michael J	Executive Director	01 Nov 2023	Financial statement support	Review 4.08 Celsius Bankruptcy Accounting documents	0.3
Quinn,Michael J	Executive Director	06 Nov 2023	Financial statement support	Review 3.18a Celsius Mining - WP FY 2020 - Tax EY Modified documents	0.2
Quinn,Michael J	Executive Director	06 Nov 2023	Financial statement support	Review 3.18b Celsius Mining LLC 12-31-2021 BS PL Revised Tax Provision documents	0.5
Quinn,Michael J	Executive Director	06 Nov 2023	Financial statement support	Review 3.18c Draft - Celsius Mining LLC 12-31-2022 BS PL Revised Tax Provision documents	0.2
Yoo,Patrick	Senior	06 Nov 2023	Financial Statement Support	Update fixed assets financial statement footnote for interims after trial balance changes	0.7
Yoo,Patrick	Senior	08 Nov 2023	Financial Statement Support	Assist with Q3 2023 interim financial statement footnotes (derivatives, cryptocurrency, fixed assets)	1.1
Adams,Paul	Staff	01 Nov 2023	Financial statement support	Support balance sheet reconciliation with invoice pulls	3.6
Adams,Paul	Staff	01 Nov 2023	Financial statement support	Pull quarter 2 interim updates into quarter three financial statements	2.8
Adams,Paul	Staff	02 Nov 2023	Financial statement support	Update interim financial statement workbook	3.8
Adams,Paul	Staff	02 Nov 2023	Financial statement support	Support updates to management discussion and analysis (MD&A) workbook and document	3.1
Adams,Paul	Staff	02 Nov 2023	Financial statement support	Compare trial balance differences to populate quarter three interim financial statement workbook	2.9

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Adams,Paul	Staff	03 Nov 2023	Financial statement support	Reconcile income statement line item documents to quarter three financial statement	2.4
Adams,Paul	Staff	03 Nov 2023	Financial statement support	Adjust quarter three interim financial statement workbook trial balance for updates	2.8
Adams,Paul	Staff	06 Nov 2023	Financial statement support	Update quarter 3 interim financial statement workbook for adjustments	3.9
Adams,Paul	Staff	06 Nov 2023	Financial statement support	Update year end financial statements for adjusted numbers	2.7
Adams,Paul	Staff	06 Nov 2023	Financial statement support	Update quarter 2 financial statement document for adjustments	2.4
Adams,Paul	Staff	07 Nov 2023	Financial statement support	Compare year end documentation and workbooks for conformity with interim financial statement document and workbook	3.6
Adams,Paul	Staff	07 Nov 2023	Financial statement support	Update quarter three interim financial statement workbook for adjustments	3.1
Adams,Paul	Staff	07 Nov 2023	Financial statement support	Update quarter three interim financial statement document for adjustments	3.2
Adams,Paul	Staff	08 Nov 2023	Financial statement support	Support interim financial statement document and workbook updates	3.1
Adams,Paul	Staff	08 Nov 2023	Financial statement support	Review and revise trial balance for management discussion and analysis (MD&A) workbook	1.7
Adams,Paul	Staff	08 Nov 2023	Financial statement support	Rollforward quarter three interim financial statement workbook and document	3.2
Adams,Paul	Staff	09 Nov 2023	Financial statement support	Update quarter three interim financial statement document	3.8
Adams,Paul	Staff	09 Nov 2023	Financial statement support	Foot quarter three interim financial statement document	1.2
Simpson,Rhett	Senior	01 Nov 2023	Financial statement support	Update of underlying interim and year end financial statement excel workbook formatting and wording	1.9
Simpson,Rhett	Senior	01 Nov 2023	Financial statement support	Responding to commentary from auditors over the interim and year end financial statements	3.4
Simpson,Rhett	Senior	02 Nov 2023	Financial Statement Support	Review of year end financial statements and addition of commentary	3.8
Simpson,Rhett	Senior	02 Nov 2023	Financial Statement Support	Review of interim financial statements and addition of commentary	2.7

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Simpson,Rhett	Senior	03 Nov 2023	Financial Statement Support	Review of interim financial statements	0.4
Simpson,Rhett	Senior	06 Nov 2023	Financial Statement Support	Incorporation of the updated trial balance to the year end financial statements underlying support	2.1
Simpson,Rhett	Senior	06 Nov 2023	Financial Statement Support	Continue review of year end financial statements	2.9
Simpson,Rhett	Senior	06 Nov 2023	Financial Statement Support	Incorporation of the updated trial balance to the June 30 interim financial statements underlying support	2.6
Simpson,Rhett	Senior	06 Nov 2023	Financial Statement Support	Continue review of year end financial statements	1.9
Simpson,Rhett	Senior	08 Nov 2023	Financial Statement Support	Update of September 30th interim financial statement workbook for the current trial balance	2.3
Simpson,Rhett	Senior	08 Nov 2023	Financial Statement Support	Review of the September 30th financial statements	1.1
Simpson,Rhett	Senior	09 Nov 2023	Financial Statement Support	Draft narrative for the commitments and contingencies footnote and underlying support of the September 30th interim financial statements	0.8
Simpson,Rhett	Senior	09 Nov 2023	Financial Statement Support	Draft narrative for the subsequent events footnote and underlying support of the September 30th interim financial statements	1.1
Simpson,Rhett	Senior	09 Nov 2023	Financial Statement Support	Draft narrative for the related parties footnote and underlying support of the September 30th interim financial statements	2.1
Simpson,Rhett	Senior	09 Nov 2023	Financial Statement Support	Draft of the narrative for the bankruptcy footnote and underlying support of the September 30th interim financial statements	1.1
Simpson,Rhett	Senior	09 Nov 2023	Financial Statement Support	Review of financial statements tables and addition of commentary in the September 30th interim financial statements	0.6
Simpson,Rhett	Senior	09 Nov 2023	Financial Statement Support	Research of current event surrounding the court's confirmation order and update of the September 30th interim financial statements	2.3
Riley,Sean	Senior Manager	01 Nov 2023	Financial Statement Support	Secondary review of 2022 year end financial statements and footnotes based on external auditor feedback.	2.2

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours
Riley,Sean	Senior Manager	01 Nov 2023	Financial Statement Support	Secondary review of 2022 year end financial statements workbook based on external auditor feedback.	1.9
Riley,Sean	Senior Manager	02 Nov 2023	Financial Statement Support	Secondary review of 6/30/23 financial statements and footnotes based on external auditor feedback.	2.1
Riley,Sean	Senior Manager	02 Nov 2023	Financial Statement Support	Secondary review of 6/30/23 financial statements workbook based on external auditor feedback.	1.8
Riley,Sean	Senior Manager	03 Nov 2023	Financial Statement Support	Secondary review of 9/30/23 financial statements and footnotes based on external auditor feedback.	2.3
Riley,Sean	Senior Manager	03 Nov 2023	Financial Statement Support	Secondary review of 9/30/23 financial statements workbook based on external auditor feedback.	1.1
Riley,Sean	Senior Manager	06 Nov 2023	Financial Statement Support	Secondary review of 6/30/23 financial statements and footnotes based on updated trial balance.	1.9
Riley,Sean	Senior Manager	06 Nov 2023	Financial Statement Support	Secondary review of 9/30/23 financial statements and footnotes based on updated trial balance.	2.4
Riley,Sean	Senior Manager	06 Nov 2023	Financial Statement Support	Secondary review of revenue recognition footnote based on external audit feedback.	1.6
Riley,Sean	Senior Manager	08 Nov 2023	Financial Statement Support	Secondary review of 9/30/2023 cash flow statement and associated support.	3.3
Riley,Sean	Senior Manager	08 Nov 2023	Financial Statement Support	Secondary review of the 9/30/23 related party footnote and underlying support.	1.2
Hayes,Taylor	Manager	02 Nov 2023	Financial Statement Support	Draft Going Concern footnote	2.1
Hayes,Taylor	Manager	07 Nov 2023	Financial Statement Support	Update Bitcoin rollforward within financial statements	2.5
Hayes,Taylor	Manager	07 Nov 2023	Financial Statement Support	Update Bitcoin footnote language used related to the bitcoin rollforward within the financial statements	1.7
Total					2,604.

SEC Pre-Clearance

Name	Title	Transaction Date	Project Category	Description	Ho
Quinn,Michael J	Executive Director	10 Jul 2023	SEC pre-clearance memo support	Preliminary review of SEC pre clearance memo	0
Quinn,Michael J	Executive Director	10 Jul 2023	SEC pre-clearance memo support	Secondary review of updated SEC pre clearance memo	0
Suarez,Ben R.	Senior Manager	10 Jul 2023	SEC pre-clearance memo support	Reviewing and commenting on SEC preclearance memo	0
Suarez,Ben R.	Senior Manager	11 Jul 2023	SEC pre-clearance memo support	Continue to review and commenting on SEC preclearance memo	0
Helwing,Dan S.	Partner/Principal	12 Jul 2023	SEC pre-clearance memo support	Meeting to discuss preliminary observations on 2nd draft of SEC preclearance letter EY attendees - S. Zaman, B. Suarez, D. Helwing Other Attendees: J. Block (Celsius), R. Kaza (Celsius) B. Flattery (Kirkland & Ellis)	0
Helwing,Dan S.	Partner/Principal	12 Jul 2023	SEC pre-clearance memo support	Review the SEC preclearance	1
Suarez,Ben R.	Senior Manager	12 Jul 2023	SEC pre-clearance memo support	Meeting to discuss preliminary observations on 2nd draft of SEC preclearance letter EY attendees - S. Zaman, B. Suarez, D. Helwing Other Attendees: J. Block (Celsius), R. Kaza (Celsius) B. Flattery (Kirkland & Ellis)	0
Zaman,Sabina	Partner/Principal	12 Jul 2023	SEC pre-clearance memo support	Meeting to discuss preliminary observations on 2nd draft of SEC preclearance letter EY attendees - S. Zaman, B. Suarez, D. Helwing Other Attendees: J. Block (Celsius), R. Kaza (Celsius) B. Flattery (Kirkland & Ellis)	0
Helwing,Dan S.	Partner/Principal	13 Jul 2023	SEC pre-clearance memo support	Call with J. Block (Celsius) to discuss considerations for engaging with SEC staff prior to submitting preclearance letter	0
Lipschutz,Jordan D	Manager	19 Jul 2023	SEC pre-clearance memo support	Email correspondence with J. Block (Celsius) regarding status of SEC preclearance letter and ETA to submit	0
Helwing,Dan S.	Partner/Principal	20 Jul 2023	SEC pre-clearance memo support	Review third draft of SEC preclearance and sent comments to J. Block (Celsius)	0
Lipschutz,Jordan D	Manager	21 Jul 2023	SEC pre-clearance memo support	Email correspondence with SEC preclearance team regarding status and progress on preclearance memo	0
Zaman,Sabina	Partner/Principal	21 Jul 2023	SEC pre-clearance memo support	Review the latest version of the SEC comment letter	1
Helwing,Dan S.	Partner/Principal	30 Aug 2023	SEC pre-clearance memo support	Preparation for call with SEC staff on Celsius predecessor preclearance	0

SEC Pre-Clearance

Name	Title	Transaction Date	Project Category	Description	Hours
Helwing, Dan S.	Partner/Principal	31 Aug 2023	SEC pre-clearance memo support	Call with SEC staff on predecessor preclearance. EY Attendees: S. Zaman, D. Helwing. Other Attendees: C. Ferraro (Celsius), J. Block (Celsius), Kirkland & Ellis	0
Helwing, Dan S.	Partner/Principal	31 Aug 2023	SEC pre-clearance memo support	Debrief of call with SEC staff on predecessor preclearance. EY Attendees: D. Helwing, S. Zaman. Other Attendees: J. Block (Celsius), C. Ferraro (Celsius), Kirkland & Ellis	0
Zaman, Sabina	Partner/Principal	31 Aug 2023	SEC pre-clearance memo support	Call with SEC staff on predecessor preclearance. EY Attendees: S. Zaman, D. Helwing. Other Attendees: C. Ferraro (Celsius), J. Block (Celsius), Kirkland & Ellis	0
Zaman, Sabina	Partner/Principal	31 Aug 2023	SEC pre-clearance memo support	Debrief of call with SEC staff on predecessor preclearance. EY Attendees: D. Helwing, S. Zaman. Other Attendees: J. Block (Celsius), C. Ferraro (Celsius), Kirkland & Ellis	0
Helwing, Dan	Partner/Principal	07 Sep 2023	SEC pre-clearance memo support	Meeting to discuss SEC staff call and action items moving forward. EY Attendees: D. Helwing. Other Attendees: J. Block (Celsius)	0
Helwing, Dan	Partner/Principal	12 Sep 2023	SEC pre-clearance memo support	Meeting to discuss recent discussion around SEC pre clearance memo update. EY Attendees: D. Helwing. Other Attendees: D. Lopez (Cleary), J. Seigur (Kirkland), J. Block (Celsius)	0
Lin, Caleb	Senior Manager	13 Sep 2023	SEC pre-clearance memo support	Review SEC pre-clearance letter	1
Helwing, Dan	Partner/Principal	21 Sep 2023	SEC pre-clearance memo support	Meeting to discuss supplemental requests regarding SEC preclearance memo. EY Attendees: D. Helwing, S. Zaman. Other Attendees: T. Armelin (SEC), J. Block (Celsius), C. Ferraro (Celsius), E. Chang (Cleary)	0
Helwing, Dan	Partner/Principal	21 Sep 2023	SEC pre-clearance memo support	Meeting to discuss previous call with SEC and to delegate tasks per requests. EY Attendees: D. Helwing, S. Zaman. Other Attendees: J. Block (Celsius), C. Ferraro (Celsius), E. Chang (Cleary), J. Seigur (Kirkland)	0
Zaman, Sabina	Partner/Principal	21 Sep 2023	SEC pre-clearance memo support	Meeting to discuss supplemental requests regarding SEC preclearance memo. EY Attendees: D. Helwing, S. Zaman. Other Attendees: T. Armelin (SEC), J. Block (Celsius), C. Ferraro (Celsius), E. Chang (Cleary)	0

SEC Pre-Clearance

Name	Title	Transaction Date	Project Category	Description	Ho
Zaman, Sabina	Partner/Principal	21 Sep 2023	SEC pre-clearance memo support	Meeting to discuss previous call with SEC and to delegate tasks per requests. EY Attendees: D. Helwing, S. Zaman. Other Attendees: J. Block (Celsius), C. Ferraro (Celsius), E. Chang (Cleary), J. Seigur (Kirkland)	0
Helwing, Dan	Partner/Principal	22 Sep 2023	SEC pre-clearance memo support	Meeting to discuss action items moving forward around SEC preclearance memo. EY Attendees: D. Helwing. Other Attendees: J. Block (Celsius)	0
Helwing, Dan	Partner/Principal	22 Sep 2023	SEC pre-clearance memo support	Review of draft responses provided by Cleary to certain supplemental requests on audit hardship	0
Zaman, Sabina	Partner/Principal	20 Oct 2023	SEC pre-clearance memo support	Meeting to discuss SEC pre clearance EY Attendees: S. Zaman, D. Helwing	0
Riley, Sean	Senior Manager	19 Oct 2023	SEC pre-clearance memo support	Preparation of background on staking for the pre-clearance letter (supplemental request 5).	3
Riley, Sean	Senior Manager	19 Oct 2023	SEC pre-clearance memo support	Preparation of ability for mining business to be audited (supplemental request 4) for the pre clearance letter	2
Riley, Sean	Senior Manager	23 Oct 2023	SEC pre-clearance memo support	Preparation of journal entries related to self-staking.	1
Riley, Sean	Senior Manager	23 Oct 2023	SEC pre-clearance memo support	Preparation of pre petition revenue recognition policy (supplemental request 5) for pre-clearance letter.	3
Riley, Sean	Senior Manager	23 Oct 2023	SEC pre-clearance memo support	Preparation of post petition revenue recognition policy (supplemental request 5) for pre-clearance letter.	2
Quinn, Michael J.	Executive Director	19 Oct 2023	SEC pre-clearance memo support	Review of staking policy	0
Horn, David	Partner/Principal	19 Oct 2023	SEC pre-clearance memo support	Meeting to discuss SEC pre clearance EY Attendees: D. Horn, D. Helwing Other Attendees: L. McCord (SEC) T. Armelin (SEC), J. Block (Fahrenheit), C. Ferraro (Celsius)	0
Horn, David	Partner/Principal	19 Oct 2023	SEC pre-clearance memo support	Meeting to discuss and debrief SEC meeting EY Attendees: D. Horn, D. Helwing Other Attendees: J. Block (Fahrenheit)C. Ferraro (Celsius)	0
Helwing, Dan S.	Partner/Principal	19 Oct 2023	SEC pre-clearance memo support	Meeting to discuss SEC pre clearance EY Attendees: D. Horn, D. Helwing Other Attendees: L. McCord (SEC) T. Armelin (SEC), J. Block (Fahrenheit), C. Ferraro (Celsius)	0

SEC Pre-Clearance

Name	Title	Transaction Date	Project Category	Description	Hours
Helwing, Dan S.	Partner/Principal	19 Oct 2023	SEC pre-clearance memo support	Meeting to discuss and debrief SEC meeting EY Attendees: D. Horn, D. Helwing Other Attendees: J. Block (Fahrenheit)C. Ferraro (Celsius)	0
Helwing, Dan S.	Partner/Principal	20 Oct 2023	SEC pre-clearance memo support	Meeting to discuss SEC pre clearance EY Attendees: S. Zaman, D. Helwing	0
Helwing, Dan S.	Partner/Principal	18 Oct 2023	SEC pre-clearance memo support	Call with J. Block (Fahrenheit) to prepare for SEC call	0
Helwing, Dan S.	Partner/Principal	20 Oct 2023	SEC pre-clearance memo support	Review of draft SEC supplemental letter responses	0
Riley,Sean	Senior Manager	07 Nov 2023	SEC pre-clearance memo support	Secondary review of SEC pre clearance letter.	2
Total					37

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Helwing,Dan S.	Partner/Principal	27 Jul 2023	Registration statement support	Call with J. Block (Celsius) to discuss the financial statement requirements in the Form 10 registration statement assuming a successful preclearance request	
Caruso,Thierry	Partner/Principal	31 Jul 2023	Registration Statement Support	Meeting to discuss transaction structure, timeline and reporting requirements EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso	
Deravin,Susan	Senior Manager	31 Jul 2023	Registration statement support	Meeting to discuss transaction structure, timeline and reporting requirements EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso	
Helwing,Dan S.	Partner/Principal	31 Jul 2023	Registration Statement Support	Meeting to discuss transaction structure, timeline and reporting requirements EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso	
Horn,David	Executive Director	31 Jul 2023	Registration Statement Support	Meeting to discuss transaction structure, timeline and reporting requirements EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso	
Riley,Sean	Senior Manager	31 Jul 2023	Registration statement support	Meeting to discuss transaction structure, timeline and reporting requirements EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso	
Suarez,Ben R.	Senior Manager	31 Jul 2023	Registration Statement Support	Meeting to discuss transaction structure, timeline and reporting requirements EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso	
Sun,Kaiyang	Senior Manager	31 Jul 2023	Registration statement support	Meeting to discuss transaction structure, timeline and reporting requirements EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso	
Zaman,Sabina	Partner/Principal	31 Jul 2023	Registration Statement Support	Meeting to discuss transaction structure, timeline and reporting requirements EY Attendees: B. Suarez, D. Helwing, D. Horn, K. Sun, S. Zaman, S. Riley, S. Deravin, T. Caruso	
Clark,Miller	Senior	03 Aug 2023	Registration statement support	Background discussion of the client and fact pattern, discussion around NewCo and Accounting Standards Codification (ASC) 805 considerations (i.e. purchase consideration, asset v. business acquisition) EY Attendees: M. Clark, B. Suarez, P. Hornecker	
Suarez,Ben R.	Senior Manager	03 Aug 2023	Registration statement support	Background discussion of the client and fact pattern, discussion around NewCo and Accounting Standards Codification (ASC) 805 considerations (i.e. purchase consideration, asset v business acquisition) EY Attendees: B. Suarez, M. Clark, P. Hornecker	
Suarez,Ben R.	Senior Manager	03 Aug 2023	Registration statement support	Accounting Standards Codification (ASC) 805 conclusions and reading registration court disclosure	
Hornecker,Peter	Partner/Principal	03 Aug 2023	Registration statement support	Background discussion of the client and fact pattern, discussion around NewCo and Accounting Standards Codification (ASC) 805 considerations (i.e. purchase consideration, asset v business acquisition) EY Attendees: B. Suarez, M. Clark, P. Hornecker	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Suarez,Ben R.	Senior Manager	07 Aug 2023	Registration statement support	Developing the preliminary draft of the Pro Forma shell	
Horn,David	Executive Director	07 Aug 2023	Registration statement support	Meeting to discuss the status and project plan for pro forma financial statements as well as the 805 accounting support EY Attendees: B. Suarez, D. Horn, K. Sun, P. Hornecker, S. Zaman, S. Riley, Y. Toh	
Horn,David	Executive Director	07 Aug 2023	Registration statement support	Discussing the requirements for the pro forma, as well as the presentation/format for the final version EY Attendees: B. Suarez, Y. Toh, D. Horn	
Suarez,Ben R.	Senior Manager	07 Aug 2023	Registration statement support	Meeting to discuss the status and project plan for pro forma financial statements as well as the 805 accounting support EY Attendees: B. Suarez, D. Horn, K. Sun, P. Hornecker, S. Zaman, S. Riley, Y. Toh	
Suarez,Ben R.	Senior Manager	07 Aug 2023	Registration statement support	Discussing the requirements for the pro forma, as well as the presentation/format for the final version EY Attendees: B. Suarez, Y. Toh, D. Horn	
Sun, Kaiyang	Senior Manager	07 Aug 2023	Registration statement support	Meeting to discuss the status and project plan for pro forma financial statements as well as the 805 accounting support EY Attendees: B. Suarez, D. Horn, K. Sun, P. Hornecker, S. Zaman, S. Riley, Y. Toh	
Toh, Yvonne	Manager	07 Aug 2023	Registration statement support	Meeting to discuss the status and project plan for pro forma financial statements as well as the 805 accounting support EY Attendees: B. Suarez, D. Horn, K. Sun, P. Hornecker, S. Zaman, S. Riley, Y. Toh	
Zaman,Sabina	Partner/Principal	07 Aug 2023	Registration statement support	Meeting to discuss the status and project plan for pro forma financial statements as well as the 805 accounting support EY Attendees: B. Suarez, D. Horn, K. Sun, P. Hornecker, S. Zaman, S. Riley, Y. Toh	
Riley,Sean	Senior Manager	07 Aug 2023	Registration statement support	Meeting to discuss the status and project plan for pro forma financial statements as well as the 805 accounting support EY Attendees: B. Suarez, D. Horn, K. Sun, P. Hornecker, S. Zaman, S. Riley, Y. Toh	
Hornecker,Peter	Partner/Principal	07 Aug 2023	Registration statement support	Meeting to discuss the status and project plan for pro forma financial statements as well as the 805 accounting support EY Attendees: B. Suarez, D. Horn, K. Sun, P. Hornecker, S. Zaman, S. Riley, Y. Toh	
Toh, Yvonne	Manager	07 Aug 2023	Registration statement support	Discussing the requirements for the pro forma, as well as the presentation/format for the final version EY Attendees: B. Suarez, Y. Toh, D. Horn	
Suarez,Ben R.	Senior Manager	08 Aug 2023	Registration statement support	Accounting Standards Codification (ASC) 805 memo review and writing	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Suarez,Ben R.	Senior Manager	11 Aug 2023	Registration statement support	Meeting - Pro forma kickoff discussion with CFO. EY Attendees: B. Suarez, D. Helwing, D. Horn, S. Zaman. Other Attendees: J.Block (Celsius)	
Helwing,Dan S.	Partner/Principal	11 Aug 2023	Registration statement support	Meeting - Pro forma kickoff discussion with CFO (Joel Block) regarding structure, format and next steps. EY attendees: D. Helwing, S. Zaman, D. Horn, B. Suarez, Y. Toh	
Horn,David	Executive Director	11 Aug 2023	Registration statement support	Meeting - Pro forma kickoff discussion with CFO. EY Attendees: B. Suarez, D. Helwing, D. Horn, S. Zaman. Other Attendees: J.Block (Celsius)	
Zaman,Sabina	Partner/Principal	11 Aug 2023	Registration statement support	Meeting - Pro forma kickoff discussion with CFO. EY Attendees: B. Suarez, D. Helwing, D. Horn, S. Zaman. Other Attendees: J.Block (Celsius)	
Suarez,Ben R.	Senior Manager	17 Aug 2023	Registration statement support	Developing the secondary draft of the Pro Forma shell based on feedback from Celsius	
Suarez,Ben R.	Senior Manager	18 Aug 2023	Registration statement support	Continuing to develop the secondary draft of the Pro Forma shell based on feedback from Celsius	
Suarez,Ben R.	Senior Manager	21 Aug 2023	Registration statement support	Drafting the preliminary Pro forma narrative	
Suarez,Ben R.	Senior Manager	22 Aug 2023	Registration statement support	Accounting Standards Codification (ASC) 805 memo review and writing	
Suarez,Ben R.	Senior Manager	23 Aug 2023	Registration statement support	Reviewing valuation methodology with Stout Risius Ross, LLC	
Suarez,Ben R.	Senior Manager	23 Aug 2023	Registration statement support	Accounting Standards Codification (ASC) 805 memo review and writing	
Suarez,Ben R.	Senior Manager	25 Aug 2023	Registration statement support	Continuing to draft the Pro forma narrative	
Suarez,Ben R.	Senior Manager	28 Aug 2023	Registration statement support	Adjusting the Pro forma shell and narratives based on client documents received	
Eo, Brian Y	Manager	29 Aug 2023	Registration statement support	Draft pro forma financial statements introduction	
Eo, Brian Y	Manager	29 Aug 2023	Registration statement support	Draft pro forma description of the business	
Eo, Brian Y	Manager	29 Aug 2023	Registration statement support	Draft pro forma description of financing	
Eo, Brian Y	Manager	29 Aug 2023	Registration statement support	Draft pro forma accounting for the combination	
Eo, Brian Y	Manager	29 Aug 2023	Registration statement support	Draft pro forma footnote disclosures	
Eo, Brian Y	Manager	29 Aug 2023	Registration statement support	Analysis on the staleness date	
Sun, Kaiyang	Senior Manager	29 Aug 2023	Registration statement support	Coordinated action items on pro forma financial statements	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Toh, Yvonne	Manager	29 Aug 2023	Registration statement support	Drafting Pro Forma narratives to describe the approach / methodology, assumptions, and caveats of the pro forma financials	
Eo, Brian Y	Manager	30 Aug 2023	Registration statement support	Draft pro forma accounting adjustments	
Suarez, Ben R.	Senior Manager	30 Aug 2023	Registration statement support	Review of preliminary pro forma shell and missing information	
Suarez, Ben R.	Senior Manager	31 Aug 2023	Registration statement support	Review of updated pro forma shell and remaining outstanding information	
Eo, Brian Y	Manager	05 Sep 2023	Registration statement support	Update Statutory Day 1 Template	
Eo, Brian Y	Manager	05 Sep 2023	Registration statement support	Address Celsius Mining Pro Forma Comments	
Lindeman, Ryan P.	Senior	05 Sep 2023	Registration statement support	Addressing review comments on Celsius Mining Pro Forma	
Eo, Brian Y	Manager	06 Sep 2023	Registration statement support	Review draft pro forma financial statement within Profiler tool	
Gust, Ryan A.	Manager	06 Sep 2023	Registration statement support	Draft Management Discussion and Analysis (MD&A) word document	
Horn, David	Executive Director	06 Sep 2023	Registration statement support	Meeting to discuss Celsius Mining pro forma adjustments EY Attendees: B. Suarez, D. Horn	
Lindeman, Ryan P.	Senior	06 Sep 2023	Registration statement support	Making updates to Celsius Mining Pro Forma	
Suarez, Ben	Senior Manager	06 Sep 2023	Registration statement support	Meeting to discuss Celsius Mining pro forma adjustments EY Attendees: B. Suarez, D. Horn	
Eo, Brian Y	Manager	07 Sep 2023	Registration statement support	Update Statutory Day 1 Template	
Gust, Ryan A.	Manager	07 Sep 2023	Registration statement support	Review the Management Discussion and Analysis (MD&A) word document and update accordingly based upon changes made in the excel working file due to changes in the financial statements	
Lindeman, Ryan P.	Senior	07 Sep 2023	Registration statement support	Add 2022 Balance sheet data to Celsius Mining Pro Forma	
Eo, Brian Y	Manager	08 Sep 2023	Registration statement support	Update Statutory Day 1 Template for opening balance sheet	
Lindeman, Ryan P.	Senior	08 Sep 2023	Registration statement support	Update Celsius Mining Pro Forma	
Helwing, Dan	Partner/Principal	11 Sep 2023	Registration statement support	Meeting to discuss planning around the pro forma workstream EY Attendees: D. Helwing, B. Suarez	
Horn, David	Executive Director	11 Sep 2023	Registration statement support	Executive review of information regarding pro forma financial statements	
Horn, David	Executive Director	11 Sep 2023	Registration statement support	Planning regarding both the 2022 Celsius Mining pro forma and Management Discussion and Analysis (MD&A).	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Suarez, Ben	Senior Manager	11 Sep 2023	Registration statement support	Meeting to discuss planning around the pro forma workstream EY Attendees: D. Helwing, B. Suarez	
Kryva, Anastasiya	Senior	12 Sep 2023	Registration statement support	Celsius discussion to update new team members on expected tasks for registration statement support EY Attendees: B. Suarez, C. Lin, Y. Toh, A. Kryva	
Lin, Caleb	Senior Manager	12 Sep 2023	Registration statement support	Celsius discussion to update new team members on expected tasks for registration statement support EY Attendees: B. Suarez, C. Lin, Y. Toh, A. Kryva	
Lin, Caleb	Senior Manager	12 Sep 2023	Registration statement support	Review Celsius transaction structures	
Suarez, Ben	Senior Manager	12 Sep 2023	Registration statement support	Celsius discussion to update new team members on expected tasks for registration statement support EY Attendees: B. Suarez, C. Lin, Y. Toh, A. Kryva	
Toh, Yvonne	Manager	12 Sep 2023	Registration statement support	EY Technical Accounting Advisory Group Celsius kick off for new team members EY Attendees: B. Suarez, C. Lin, Y. Toh, A. Kryva	
Eo, Brian Y	Manager	13 Sep 2023	Registration statement support	Update Celsius Mining pro forma financial statement	
Eo, Brian Y	Manager	14 Sep 2023	Registration statement support	Update Statutory Day 1 Template for opening balance sheet	
Gust, Ryan A.	Manager	14 Sep 2023	Registration statement support	Prepare Management Discussion and Analysis (MD&A) in the financial statements	
Toh, Yvonne	Manager	14 Sep 2023	Registration statement support	Review documentation to search for Celsius Mining pro forma adjustments	
Eo, Brian Y	Manager	15 Sep 2023	Registration statement support	Review preliminary draft version of Celsius Mining pro forma	
Gust, Ryan A.	Manager	15 Sep 2023	Registration statement support	Continue to prepare Management Discussion and Analysis (MD&A) within financial statements	
Gust, Ryan A.	Manager	15 Sep 2023	Registration statement support	Review Management Discussion and Analysis (MD&A) in the financial statements	
Horn, David	Executive Director	15 Sep 2023	Registration statement support	Pro Forma discussion EY Attendees: B. Suarez, A. Kryva, C. Lin, D. Horn, Y. Toh	
Kryva, Anastasiya	Senior	15 Sep 2023	Registration statement support	Pro Forma discussion EY Attendees: B. Suarez, A. Kryva, C. Lin, D. Horn, Y. Toh	
Kryva, Anastasiya	Senior	15 Sep 2023	Registration statement support	Preparation of bottom half of MD&A - liquidity and capital resources	
Lin, Caleb	Senior Manager	15 Sep 2023	Registration statement support	Pro Forma discussion EY Attendees: B. Suarez, A. Kryva, C. Lin, D. Horn, Y. Toh	
Lin, Caleb	Senior Manager	15 Sep 2023	Registration statement support	Gather Management Discussion and Analysis (MD&A) examples and populate structure	
Suarez, Ben	Senior Manager	15 Sep 2023	Registration statement support	Pro Forma discussion EY Attendees: B. Suarez, A. Kryva, C. Lin, D. Horn, Y. Toh	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Toh, Yvonne	Manager	15 Sep 2023	Registration statement support	Pro Forma discussion EY Attendees: B. Suarez, A. Kryva, C. Lin, D. Horn, Y. Toh	
Gust, Ryan A.	Manager	18 Sep 2023	Registration statement support	Prepare the 2022 year end flux analysis	
Gust, Ryan A.	Manager	18 Sep 2023	Registration statement support	Review the 2022 year end flux analysis	
Gust, Ryan A.	Manager	18 Sep 2023	Registration statement support	Prepare the 2022 Management Discussion and Analysis (MD&A)	
Gust, Ryan A.	Manager	18 Sep 2023	Registration statement support	Review the 2022 Management Discussion and Analysis (MD&A)	
Kryva, Anastasiya	Senior	18 Sep 2023	Registration statement support	Preparation of bottom half of MD&A - liquidity and capital resources and critical accounting policies	
Lin, Caleb	Senior Manager	18 Sep 2023	Registration statement support	Review Management Discussion and Analysis (MD&A) document	
Eo, Brian Y	Manager	19 Sep 2023	Registration statement support	Review Statutory Day 1 template updates	
Gust, Ryan A.	Manager	19 Sep 2023	Registration statement support	Prepare the 2022 Management Discussion and Analysis (MD&A)	
Gust, Ryan A.	Manager	19 Sep 2023	Registration statement support	Review the 2022 Management Discussion and Analysis (MD&A)	
Gust, Ryan A.	Manager	19 Sep 2023	Registration statement support	Prepare the 2021 Management Discussion and Analysis (MD&A)	
Gust, Ryan A.	Manager	19 Sep 2023	Registration statement support	Review the 2021 Management Discussion and Analysis (MD&A)	
Gust, Ryan A.	Manager	19 Sep 2023	Registration statement support	Review status of 2021 Management Discussion and Analysis (MD&A) flux analysis	
Kryva, Anastasiya	Senior	19 Sep 2023	Registration statement support	Preparation of bottom half of MD&A - critical accounting policies	
Lin, Caleb	Senior Manager	19 Sep 2023	Registration statement support	Review fiscal year 2022 top half Management Discussion and Analysis (MD&A)	
Eo, Brian Y	Manager	20 Sep 2023	Registration statement support	Celsius Mining pro forma accounting adjustment analysis	
Eo, Brian Y	Manager	20 Sep 2023	Registration statement support	Review Celsius Mining pro forma financial statements	
Gust, Ryan A.	Manager	20 Sep 2023	Registration statement support	Prepare the 2021 Management Discussion and Analysis (MD&A)	
Gust, Ryan A.	Manager	20 Sep 2023	Registration statement support	Review the 2021 Management Discussion and Analysis (MD&A)	
Gust, Ryan A.	Manager	20 Sep 2023	Registration statement support	Prepare the 2023 Interim Management Discussion and Analysis (MD&A)	
Gust, Ryan A.	Manager	20 Sep 2023	Registration statement support	Review the 2023 Interim Management Discussion and Analysis (MD&A)	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Kryva, Anastasiya	Senior	20 Sep 2023	Registration statement support	Meeting to discuss liquidity meeting and resolve liquidity comments EY Attendees: Y. Toh, A. Kryva	
Lin, Caleb	Senior Manager	20 Sep 2023	Registration statement support	Review fiscal year 2021 top half Management Discussion and Analysis (MD&A)	
Lin, Caleb	Senior Manager	20 Sep 2023	Registration statement support	Review Celsius plan agreements filed 9/15/2023	
MacIntosh, Paul	Partner/Principal	20 Sep 2023	Registration statement support	Executive review of 2020 compared to 2021 management's discussion and analysis.	
MacIntosh, Paul	Partner/Principal	20 Sep 2023	Registration statement support	Executive review of 2021 vs. 2022 management's discussion and analysis.	
MacIntosh, Paul	Partner/Principal	20 Sep 2023	Registration statement support	Executive review of support workbooks related to management's discussion and analysis.	
Riley, Sean	Senior Manager	20 Sep 2023	Registration statement support	Secondary review of 2020 compared to 2021 management's discussion and analysis.	
Riley, Sean	Senior Manager	20 Sep 2023	Registration statement support	Secondary review of 2021 vs. 2022 management's discussion and analysis.	
Riley, Sean	Senior Manager	20 Sep 2023	Registration statement support	Secondary review of support workbooks related to management's discussion and analysis.	
Toh, Yvonne	Manager	20 Sep 2023	Registration statement support	Meeting to discuss liquidity meeting and resolve liquidity comments EY Attendees: Y. Toh, A. Kryva	
Zaman, Sabina	Partner/Principal	20 Sep 2023	Registration statement support	Executive review of 2020 compared to 2021 management's discussion and analysis.	
Zaman, Sabina	Partner/Principal	20 Sep 2023	Registration statement support	Executive review of 2021 vs. 2022 management's discussion and analysis.	
Zaman, Sabina	Partner/Principal	20 Sep 2023	Registration statement support	Executive review of support workbooks related to management's discussion and analysis.	
Gust, Ryan A.	Manager	21 Sep 2023	Registration statement support	Prepare the 2023 Interim Management Discussion and Analysis (MD&A)	
Gust, Ryan A.	Manager	21 Sep 2023	Registration statement support	Review the 2023 Interim Management Discussion and Analysis (MD&A)	
Horn, David	Executive Director	21 Sep 2023	Registration statement support	Meeting to provide update on pro forma and Management Discussion and Analysis (MD&A) status. EY Attendees: C. Lin, D. Horn, Y. Toh, A. Kryva.	
Kryva, Anastasiya	Senior	21 Sep 2023	Registration statement support	Meeting to discuss pro formal financials and update on Management Discussion and Analysis status EY Attendees: Y. Toh, C. Lin, D. Horn and A. Kryva.	
Kryva, Anastasiya	Senior	21 Sep 2023	Registration statement support	Update bottom half of Management Discussion and Analysis (MD&A) - liquidity - cash flows	
Lin, Caleb	Senior Manager	21 Sep 2023	Registration statement support	Meeting to provide update on pro forma and Management Discussion and Analysis (MD&A) status. EY Attendees: C. Lin, D. Horn, Y. Toh, A. Kryva.	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Lin, Caleb	Senior Manager	21 Sep 2023	Registration statement support	Review bottom half of Management Discussion and Analysis (MD&A)	
Lin, Caleb	Senior Manager	21 Sep 2023	Registration statement support	Review Celsius plan agreements filed 9/15/2023 - part 1	
Oakley, Will A.	Manager	21 Sep 2023	Registration statement support	Support on preparation of Celsius Mining Pro Forma Financial Statements	
Toh, Yvonne	Manager	21 Sep 2023	Registration statement support	Meeting to provide update on pro forma and Management Discussion and Analysis (MD&A) status. EY Attendees: C. Lin, D. Horn, Y. Toh, A. Kryva.	
Toh, Yvonne	Manager	21 Sep 2023	Registration statement support	Draft of Liquidity and Capital section of the Managements Discussion and Analysis (MD&A)	
Gust, Ryan A.	Manager	22 Sep 2023	Registration statement support	Review the 2022 Management Discussion and Analysis (MD&A)	
Gust, Ryan A.	Manager	22 Sep 2023	Registration statement support	Update Management Discussion and Analysis (MD&A) for changes made in the financial statements that flow through to the Management Discussion and Analysis	
Gust, Ryan A.	Manager	22 Sep 2023	Registration statement support	Review the 2021 Management Discussion and Analysis (MD&A) for updates made by staff	
Gust, Ryan A.	Manager	22 Sep 2023	Registration statement support	Update the 2021 Management Discussion and Analysis (MD&A) for changes made in the financial statements that flow through to the Management Discussion and Analysis	
Lin, Caleb	Senior Manager	22 Sep 2023	Registration statement support	Continued to review Celsius plan agreements filed 9/15/2023 - part 2	
Lin, Caleb	Senior Manager	22 Sep 2023	Registration statement support	Review bottom half of Celsius Mining management discussion and analysis (MD&A)	
MacIntosh, Paul	Partner/Principal	22 Sep 2023	Registration statement support	Executive review of six months ended (6/30/2022 and 6/30/2023) Management's Discussion and Analysis.	
Riley, Sean	Senior Manager	22 Sep 2023	Registration statement support	Secondary review of six months ended (6/30/2022 and 6/30/2023) Management's Discussion and Analysis.	
Toh, Yvonne	Manager	22 Sep 2023	Registration statement support	Continue to draft of Liquidity and Capital section of the Managements Discussion and Analysis (MD&A)	
Chen, Justin	Senior	25 Sep 2023	Registration statement support	Rewrite Management Discussion and Analysis (MD&A) interim 2023 for better flow in sentence structure	
Chen, Justin	Senior	25 Sep 2023	Registration statement support	Reconcile Management Discussion and Analysis (MD&A) flux workbook net income and financial statement Word file	
Eo, Brian Y	Manager	25 Sep 2023	Registration statement support	Update pro forma financial statement with latest information	
Gust, Ryan A.	Manager	25 Sep 2023	Registration statement support	Review the interim Management Discussion and Analysis (MD&A)	
Gust, Ryan A.	Manager	25 Sep 2023	Registration statement support	Update the interim Management Discussion and Analysis (MD&A)	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Gust, Ryan A.	Manager	25 Sep 2023	Registration statement support	Review 2021 Management Discussion and Analysis (MD&A)	
Gust, Ryan A.	Manager	25 Sep 2023	Registration statement support	Update the 2021 Management Discussion and Analysis (MD&A)	
Kryva, Anastasiya	Senior	25 Sep 2023	Registration statement support	Review 2021-2020 year end Management Discussion and Analysis (MD&A) - part 1	
Kryva, Anastasiya	Senior	25 Sep 2023	Registration statement support	Continued to review 2022-2021 year end Management Discussion and Analysis (MD&A) - part 1	
Lin, Caleb	Senior Manager	25 Sep 2023	Registration statement support	Review Celsius plan agreements filed 9/15/2023	
Lindeman, Ryan P.	Senior	25 Sep 2023	Registration statement support	Build out outline of Celsius Mining Pro Forma	
Lindeman, Ryan P.	Senior	25 Sep 2023	Registration statement support	Adjust outline of Celsius Mining Pro Forma	
Toh, Yvonne	Manager	25 Sep 2023	Registration statement support	Work on Celsius Mining pro forma calculations and review related materials	
Chen, Justin	Senior	26 Sep 2023	Registration statement support	Update footing check for 2022 to 2021 and interim Management Discussion and Analysis (MD&A) Word files	
Chen, Justin	Senior	26 Sep 2023	Registration statement support	Update footing check for 2021 to 2020, and interim Management Discussion and Analysis (MD&A) Word files	
Eo, Brian Y	Manager	26 Sep 2023	Registration statement support	Update Statutory Day 1 Template with latest information	
Gust, Ryan A.	Manager	26 Sep 2023	Registration statement support	Prepare the Management Discussion and Analysis (MD&A)	
Gust, Ryan A.	Manager	26 Sep 2023	Registration statement support	Review the Management Discussion and Analysis (MD&A)	
Horn, David	Executive Director	26 Sep 2023	Registration statement support	Meeting with to discuss review over the liquidity comments from D. Horn EY Attendees: A. Kryva, D. Horn, Y. Toh , C. Lin	
Kryva, Anastasiya	Senior	26 Sep 2023	Registration statement support	Meeting with to discuss review over the liquidity comments from D. Horn EY Attendees: A. Kryva, D. Horn, Y. Toh , C. Lin	
Kryva, Anastasiya	Senior	26 Sep 2023	Registration statement support	Continued to review 2021-2020 year end Management Discussion and Analysis (MD&A) - part 2	
Kryva, Anastasiya	Senior	26 Sep 2023	Registration statement support	Continued to review 2022-2021 year end Management Discussion and Analysis (MD&A) - part 2	
Kryva, Anastasiya	Senior	26 Sep 2023	Registration statement support	Adjust liquidity Management Discussion and Analysis (MD&A) based on D. Horn comments	
Lin, Caleb	Senior Manager	26 Sep 2023	Registration statement support	Meeting with to discuss review over the liquidity comments from D. Horn EY Attendees: A. Kryva, D. Horn, Y. Toh , C. Lin	
Lin, Caleb	Senior Manager	26 Sep 2023	Registration statement support	Continue to review Celsius plan agreements filed 9/15/2023	
Lin, Caleb	Senior Manager	26 Sep 2023	Registration statement support	Review information regarding proforma financial statements	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Lindeman, Ryan P.	Senior	26 Sep 2023	Registration statement support	Enter data into tool to create Celsius Mining pro forma	
Toh, Yvonne	Manager	26 Sep 2023	Registration statement support	Meeting with to discuss review over the liquidity comments from D. Horn EY Attendees: A. Kryva, D. Horn, Y. Toh , C. Lin	
Toh, Yvonne	Manager	26 Sep 2023	Registration statement support	Review agreements for Celsius Mining pro forma	
Chen, Justin	Senior	27 Sep 2023	Registration statement support	Review Management Discussion and Analysis (MD&A) interim positive and negative signs to ensure financial statement line items are reflected within the descriptions	
Eo, Brian Y	Manager	27 Sep 2023	Registration statement support	Update accounting adjustments in profiler	
Gray, Amaya L.	Staff	27 Sep 2023	Registration statement support	Begin review of comparison of Master Services Agreement (MSA) for Newco	
Gust, Ryan A.	Manager	27 Sep 2023	Registration statement support	Review the Management Discussion and Analysis (MD&A) Word documents for all periods	
Gust, Ryan A.	Manager	27 Sep 2023	Registration statement support	Review the Management Discussion and Analysis Excel sheets for all periods	
Kryva, Anastasiya	Senior	27 Sep 2023	Registration statement support	Adjust year end Management Discussion and Analysis (MD&A) for D. Horn review	
Lin, Caleb	Senior Manager	27 Sep 2023	Registration statement support	Continue to review information regarding proforma financial statements	
Lin, Caleb	Senior Manager	27 Sep 2023	Registration statement support	Review bottom half of Management Discussion and Analysis (MD&A)	
Lindeman, Ryan P.	Senior	27 Sep 2023	Registration statement support	Continue to enter data into tool to create Celsius Mining pro forma	
MacIntosh, Paul	Partner/Principal	27 Sep 2023	Registration statement support	Executive review of updates to 2020 compared to 2021 Management's Discussion and Analysis	
MacIntosh, Paul	Partner/Principal	27 Sep 2023	Registration statement support	Executive review of updates to 2021 compared to 2022 Management's Discussion and Analysis (MD&A)	
Riley, Sean	Senior Manager	27 Sep 2023	Registration statement support	Secondary review of updates to 2020 compared to 2021 Management's Discussion and Analysis based on executive feedback	
Riley, Sean	Senior Manager	27 Sep 2023	Registration statement support	Secondary review of updates to 2021 compared to 2022 Management's Discussion and Analysis (MD&A) based on executive feedback	
Toh, Yvonne	Manager	27 Sep 2023	Registration statement support	Pro Filer tool Celsius Mining Pro Forma update	
Zaman, Sabina	Partner/Principal	27 Sep 2023	Registration statement support	Executive review of updates to 2020 compared to 2021 Management's Discussion and Analysis based on executive feedback	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Zaman, Sabina	Partner/Principal	27 Sep 2023	Registration statement support	Executive review of updates to 2021 compared to 2022 Management's Discussion and Analysis (MD&A) based on executive feedback	
Gray, Amaya L.	Staff	28 Sep 2023	Registration statement support	Continue to review comparison of Master Services Agreement (MSA) for NewCo	
Gust, Ryan A.	Manager	28 Sep 2023	Registration statement support	Finalize the Management Discussion and Analysis (MD&A) for all periods	
Horn, David	Executive Director	28 Sep 2023	Registration statement support	Meeting to discuss pro forma status EY Attendees: Y. Toh, D. Horn, C. Lin	
Horn, David	Executive Director	28 Sep 2023	Registration statement support	Review of information regarding pro forma financial statements	
Kryva, Anastasiya	Senior	28 Sep 2023	Registration statement support	Update Management Discussion and Analysis (MD&A) liquidity cash flow based on updated cash flow numbers resulting in cash flow explanation changes	
Lin, Caleb	Senior Manager	28 Sep 2023	Registration statement support	Meeting to discuss pro forma status EY Attendees: Y. Toh, D. Horn, C. Lin	
Lin, Caleb	Senior Manager	28 Sep 2023	Registration statement support	Continue to review bottom half of Management Discussion and Analysis (MD&A)	
Lin, Caleb	Senior Manager	28 Sep 2023	Registration statement support	Continue to review information regarding proforma financial statements	
Lindeman, Ryan P.	Senior	28 Sep 2023	Registration statement support	Continue to enter data into tool to create pro forma	
Lindeman, Ryan P.	Senior	28 Sep 2023	Registration statement support	Enter commentary and outline of adjustments to Celsius Mining Pro Forma	
Lindeman, Ryan P.	Senior	28 Sep 2023	Registration statement support	Update Celsius Mining Management Discussion & Analysis (MD&A)	
MacIntosh, Paul	Partner/Principal	28 Sep 2023	Registration statement support	Executive review of adjusted earnings, included in Management's Discussion and Analysis (MD&A)	
Riley, Sean	Senior Manager	28 Sep 2023	Registration statement support	Secondary review of adjusted earnings, included in management's discussion and analysis, for 2020, 2021, and 2022	
Toh, Yvonne	Manager	28 Sep 2023	Registration statement support	Meeting to discuss pro forma status EY Attendees: Y. Toh, D. Horn, C. Lin	
Zaman, Sabina	Partner/Principal	28 Sep 2023	Registration statement support	Executive review of adjusted earnings, included in management's discussion and analysis, for 2020, 2021, and 2022	
Eo, Brian Y	Manager	29 Sep 2023	Registration statement support	Meeting to discuss the Pro Forma Financial Statements and associated adjustments EY Attendees: C. Lin, R. Lindeman, Y. Toh, B. Eo	
Eo, Brian Y	Manager	29 Sep 2023	Registration statement support	Update accounting adjustments in profiler	
Lin, Caleb	Senior Manager	29 Sep 2023	Registration statement support	Meeting to discuss the Pro Forma Financial Statements and associated adjustments EY Attendees: C. Lin, R. Lindeman, Y. Toh, B. Eo	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Lin, Caleb	Senior Manager	29 Sep 2023	Registration statement support	Continue to review information regarding proforma financial statements	
Lindeman, Ryan P.	Senior	29 Sep 2023	Registration statement support	Meeting to discuss the Pro Forma Financial Statements and associated adjustments EY Attendees: C. Lin, R. Lindeman, Y. Toh, B. Eo	
Lindeman, Ryan P.	Senior	29 Sep 2023	Registration statement support	Build workbook with support for Pro Forma adjustments	
Lindeman, Ryan P.	Senior	29 Sep 2023	Registration statement support	Build workbook with support for Pro Forma adjustments continued	
MacIntosh, Paul	Partner/Principal	29 Sep 2023	Registration statement support	Executive review of management's discussion and analysis for interim period.	
MacIntosh, Paul	Partner/Principal	29 Sep 2023	Registration statement support	Executive review of cash flows included in 2020 and 2021 Management's Discussion and Analysis	
MacIntosh, Paul	Partner/Principal	29 Sep 2023	Registration statement support	Executive review of cash flows included in 2021 and 2022 Management's Discussion and Analysis (MD&A)	
Riley, Sean	Senior Manager	29 Sep 2023	Registration statement support	Secondary review of management's discussion and analysis for interim period.	
Riley, Sean	Senior Manager	29 Sep 2023	Registration statement support	Secondary review of cash flows included in 2020 and 2021 Management's Discussion and Analysis	
Riley, Sean	Senior Manager	29 Sep 2023	Registration statement support	Secondary review of cash flows included in 2021 and 2022 Management's Discussion and Analysis (MD&A)	
Toh, Yvonne	Manager	29 Sep 2023	Registration statement support	Meeting to discuss the Pro Forma Financial Statements and associated adjustments EY Attendees: C. Lin, R. Lindeman, Y. Toh, B. Eo	
Toh, Yvonne	Manager	29 Sep 2023	Registration statement support	Proforma adjustment calculations	
Zaman, Sabina	Partner/Principal	29 Sep 2023	Registration statement support	Executive review of management's discussion and analysis for interim period.	
Zaman, Sabina	Partner/Principal	29 Sep 2023	Registration statement support	Executive review of cash flows included in 2020 and 2021 Management's Discussion and Analysis	
Zaman, Sabina	Partner/Principal	29 Sep 2023	Registration statement support	Executive review of cash flows included in 2021 and 2022 Management's Discussion and Analysis (MD&A)	
Lin, Caleb	Senior Manager	02 Oct 2023	Registration Statement Support	Meeting to discuss Pro Forma status updates. EY Attendees: Y. Toh, C. Lin	
Toh, Yvonne	Manager	02 Oct 2023	Registration Statement Support	Meeting to discuss Pro Forma status updates. EY Attendees: Y. Toh, C. Lin	
Lin, Caleb	Senior Manager	02 Oct 2023	Registration Statement Support	Meeting to discuss pro forma adjustments and status. EY Attendees: C. Lin, D. Horn, Y. Toh	
Horn, David	Partner/Principal	02 Oct 2023	Registration Statement Support	Meeting to discuss pro forma adjustments and status. EY Attendees: C. Lin, D. Horn, Y. Toh	
Toh, Yvonne	Manager	02 Oct 2023	Registration Statement Support	Meeting to discuss pro forma adjustments and status. EY Attendees: C. Lin, D. Horn, Y. Toh	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Lindeman, Ryan P.	Senior	05 Oct 2023	Registration Statement Support	Meeting to discuss the Pro Forma workstream and walk through workpapers. Also discussed some comments on Management Discussion and Analysis (MD&A) EY Attendees: C. Lin, D. Horn, R. Gust, S. Zaman, S. Riley	
Toh, Yvonne	Manager	05 Oct 2023	Registration Statement Support	Meeting to discuss the Pro Forma workstream and walk through workpapers. Also discussed some comments on Management Discussion and Analysis (MD&A) EY Attendees: C. Lin, D. Horn, B. Eo, R. Gust, R. Lindeman, S. Zaman, S. Riley, Y. Toh	
Eo, Brian Y	Manager	05 Oct 2023	Registration Statement Support	Meeting to discuss the Pro Forma workstream and walk through workpapers. Also discussed some comments on Management Discussion and Analysis (MD&A) EY Attendees: C. Lin, D. Horn, B. Eo, R. Gust, R. Lindeman, S. Zaman, S. Riley, Y. Toh	
Gust, Ryan A.	Manager	05 Oct 2023	Registration Statement Support	Meeting to discuss the Pro Forma workstream and walk through workpapers. Also discussed some comments on Management Discussion and Analysis (MD&A) EY Attendees: C. Lin, D. Horn, B. Eo, R. Gust, R. Lindeman, S. Zaman, S. Riley, Y. Toh	
Riley, Sean	Senior Manager	05 Oct 2023	Registration Statement Support	Meeting to discuss the Pro Forma workstream and walk through workpapers. Also discussed some comments on Management Discussion and Analysis (MD&A) EY Attendees: C. Lin, D. Horn, B. Eo, R. Gust, R. Lindeman, S. Zaman, S. Riley, Y. Toh	
Lin, Caleb	Senior Manager	05 Oct 2023	Registration Statement Support	Meeting to discuss the Pro Forma workstream and walk through workpapers. Also discussed some comments on Management Discussion and Analysis (MD&A) EY Attendees: C. Lin, D. Horn, B. Eo, R. Gust, R. Lindeman, S. Zaman, S. Riley, Y. Toh	
Horn, David	Partner/Principal	05 Oct 2023	Registration Statement Support	Meeting to discuss the Pro Forma workstream and walk through workpapers. Also discussed some comments on Management Discussion and Analysis (MD&A) EY Attendees: C. Lin, D. Horn, B. Eo, R. Gust, R. Lindeman, S. Zaman, S. Riley, Y. Toh	
Zaman, Sabina	Partner/Principal	05 Oct 2023	Registration Statement Support	Meeting to discuss the Pro Forma workstream and walk through workpapers. Also discussed some comments on Management Discussion and Analysis (MD&A) EY Attendees: C. Lin, D. Horn, B. Eo, R. Gust, R. Lindeman, S. Zaman, S. Riley, Y. Toh	
Lin, Caleb	Senior Manager	06 Oct 2023	Registration Statement Support	Meeting to discuss Management Service Agreements in Pro Forma EY Attendees: Y. Toh, C. Lin	
Toh, Yvonne	Manager	06 Oct 2023	Registration Statement Support	Meeting to discuss Management Service Agreements in Pro Forma EY Attendees: Y. Toh, C. Lin	
Horn, David	Partner/Principal	04 Oct 2023	Registration Statement Support	Meeting to discuss pro forma adjustments EY Attendees: C. Lin, D. Horn	
Lin, Caleb	Senior Manager	04 Oct 2023	Registration Statement Support	Meeting to discuss pro forma adjustments EY Attendees: C. Lin, D. Horn	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Riley, Sean	Senior Manager	03 Oct 2023	Registration Statement Support	Meeting to work through pro forma adjustment workbook & discuss Management Discussion and Analysis review notes. EY Attendees: C. Lin, R. Gust, S. Riley, Y. Toh	
Lin, Caleb	Senior Manager	03 Oct 2023	Registration Statement Support	Meeting to work through pro forma adjustment workbook & discuss Management Discussion and Analysis review notes. EY Attendees: C. Lin, R. Gust, S. Riley, Y. Toh	
Toh, Yvonne	Manager	03 Oct 2023	Registration Statement Support	Meeting to work through pro forma adjustment workbook & discuss Management Discussion and Analysis review notes. EY Attendees: C. Lin, R. Gust, S. Riley, Y. Toh	
Gust, Ryan A.	Manager	03 Oct 2023	Registration Statement Support	Meeting to work through pro forma adjustment workbook & discuss Management Discussion and Analysis review notes. EY Attendees: C. Lin, R. Gust, S. Riley, Y. Toh	
Horn, David	Partner/Principal	06 Oct 2023	Registration Statement Support	Meeting with management to request pro forma support and discuss management discussion & analysis.. EY Attendees: D. Horn, C. Lin, S. Zaman, S. Riley, Y. Toh. Other Attendees: J. Block (Celsius)	
Riley, Sean	Senior Manager	06 Oct 2023	Registration Statement Support	Meeting with management to request pro forma support and discuss management discussion & analysis.. EY Attendees: D. Horn, C. Lin, S. Zaman, S. Riley, Y. Toh. Other Attendees: J. Block (Celsius)	
Lin, Caleb	Senior Manager	06 Oct 2023	Registration Statement Support	Meeting with management to request pro forma support and discuss management discussion & analysis.. EY Attendees: D. Horn, C. Lin, S. Zaman, S. Riley, Y. Toh. Other Attendees: J. Block (Celsius)	
Toh, Yvonne	Manager	06 Oct 2023	Registration Statement Support	Meeting with management to request pro forma support and discuss management discussion & analysis.. EY Attendees: D. Horn, C. Lin, S. Zaman, S. Riley, Y. Toh. Other Attendees: J. Block (Celsius)	
Zaman, Sabina	Partner/Principal	06 Oct 2023	Registration Statement Support	Meeting with management to request pro forma support and discuss management discussion & analysis.. EY Attendees: D. Horn, C. Lin, S. Zaman, S. Riley, Y. Toh. Other Attendees: J. Block (Celsius)	
Lin, Caleb	Senior Manager	06 Oct 2023	Registration Statement Support	Meeting to discuss pro forma. EY Attendees: Y. Toh, C. Lin	
Toh, Yvonne	Manager	06 Oct 2023	Registration Statement Support	Meeting to discuss pro forma. EY Attendees: Y. Toh, C. Lin	
Lin, Caleb	Senior Manager	09 Oct 2023	Registration Statement Support	Meeting to discuss pro forma financial statements EY Attendees: C. Lin, D. Helwing, S. Zaman, D. Horn, B. Eo	
Horn, David	Partner/Principal	09 Oct 2023	Registration Statement Support	Meeting to discuss pro forma financial statements EY Attendees: C. Lin, D. Helwing, S. Zaman, D. Horn, B. Eo	
Eo, Brian Y	Manager	09 Oct 2023	Registration Statement Support	Meeting to discuss pro forma financial statements EY Attendees: C. Lin, D. Helwing, S. Zaman, D. Horn, B. Eo	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Helwing, Dan S.	Partner/Principal	09 Oct 2023	Registration Statement Support	Meeting to discuss pro forma financial statements EY Attendees: C. Lin, D. Helwing, S. Zaman, D. Horn, B. Eo	
Zaman, Sabina	Partner/Principal	09 Oct 2023	Registration Statement Support	Meeting to discuss pro forma financial statements EY Attendees: C. Lin, D. Helwing, S. Zaman, D. Horn, B. Eo	
Horn, David	Partner/Principal	09 Oct 2023	Registration Statement Support	Meeting to discuss pro forma financial statements EY Attendees: C. Lin, D. Horn	
Lin, Caleb	Senior Manager	09 Oct 2023	Registration Statement Support	Meeting to discuss pro forma financial statements EY Attendees: C. Lin, D. Horn	
Riley, Sean	Senior Manager	09 Oct 2023	Registration Statement Support	Meeting to discuss Celsius Management Discussion and Analysis and Pro Forma status and action items EY Attendees: D. Horn, C. Lin, R. Gust, S. Riley	
Lin, Caleb	Senior Manager	09 Oct 2023	Registration Statement Support	Meeting to discuss Celsius Management Discussion and Analysis and Pro Forma status and action items EY Attendees: D. Horn, C. Lin, R. Gust, S. Riley	
Horn, David	Partner/Principal	09 Oct 2023	Registration Statement Support	Meeting to discuss Celsius Management Discussion and Analysis and Pro Forma status and action items EY Attendees: D. Horn, C. Lin, R. Gust, S. Riley	
Gust, Ryan A.	Manager	09 Oct 2023	Registration Statement Support	Meeting to discuss Celsius Management Discussion and Analysis and Pro Forma status and action items EY Attendees: D. Horn, C. Lin, R. Gust, S. Riley	
Horn, David	Partner/Principal	09 Oct 2023	Registration Statement Support	Meeting to discuss pro forma financial statement adjustments. EY Attendees: D. Helwing, C. Lin, D. Horn, J. Hill, S. Riley. Other Attendees: Dan Mendes (Blockcore Partners), Joel Block (US Bitcoin)	
Riley, Sean	Senior Manager	09 Oct 2023	Registration Statement Support	Meeting to discuss pro forma financial statement adjustments. EY Attendees: D. Helwing, C. Lin, D. Horn, J. Hill, S. Riley. Other Attendees: Dan Mendes (Blockcore Partners), Joel Block (US Bitcoin)	
Lin, Caleb	Senior Manager	09 Oct 2023	Registration Statement Support	Meeting to discuss pro forma financial statement adjustments. EY Attendees: D. Helwing, C. Lin, D. Horn, J. Hill, S. Riley. Other Attendees: Dan Mendes (Blockcore Partners), Joel Block (US Bitcoin)	
Helwing, Dan S.	Partner/Principal	09 Oct 2023	Registration Statement Support	Meeting to discuss pro forma financial statement adjustments. EY Attendees: D. Helwing, C. Lin, D. Horn, J. Hill, S. Riley. Other Attendees: Dan Mendes (Blockcore Partners), Joel Block (US Bitcoin)	
Hill, Jeff	Partner/Principal	09 Oct 2023	Registration Statement Support	Meeting to discuss pro forma financial statement adjustments. EY Attendees: D. Helwing, C. Lin, D. Horn, J. Hill, S. Riley. Other Attendees: Dan Mendes (Blockcore Partners), Joel Block (US Bitcoin)	
Horn, David	Partner/Principal	10 Oct 2023	Registration Statement Support	Meeting to discuss pro forma status. EY Attendees: Y. Toh, D. Horn	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Toh, Yvonne	Manager	10 Oct 2023	Registration Statement Support	Meeting to discuss pro forma status. EY Attendees: Y. Toh, D. Horn	
Lin, Caleb	Senior Manager	10 Oct 2023	Registration Statement Support	Meeting to discuss pro forma adjustments EY Attendees: Y. Toh, C. Lin	
Toh, Yvonne	Manager	10 Oct 2023	Registration Statement Support	Meeting to discuss pro forma adjustments EY Attendees: Y. Toh, C. Lin	
Eo, Brian Y	Manager	10 Oct 2023	Registration Statement Support	Meeting to discuss roles and responsibilities going forward for the pro forma financial statements workstream. EY Attendees: B. Eo, R. Simpson, R. Lindeman	
Lindeman, Ryan P.	Senior	10 Oct 2023	Registration Statement Support	Meeting to discuss roles and responsibilities going forward for the pro forma financial statements workstream. EY Attendees: B. Eo, R. Simpson, R. Lindeman	
Simpson, Rhett	Senior	10 Oct 2023	Registration Statement Support	Meeting to discuss roles and responsibilities going forward for the pro forma financial statements workstream. EY Attendees: B. Eo, R. Simpson, R. Lindeman	
Lin, Caleb	Senior Manager	10 Oct 2023	Registration Statement Support	Meeting to discuss the pro forma financial statements. EY Attendees: C. Lin, D. Helwing, D. Horn, Y. Toh	
Horn, David	Partner/Principal	10 Oct 2023	Registration Statement Support	Meeting to discuss the pro forma financial statements. EY Attendees: C. Lin, D. Helwing, D. Horn, Y. Toh	
Toh, Yvonne	Manager	10 Oct 2023	Registration Statement Support	Meeting to discuss the pro forma financial statements. EY Attendees: C. Lin, D. Helwing, D. Horn, Y. Toh	
Helwing, Dan S.	Partner/Principal	10 Oct 2023	Registration Statement Support	Meeting to discuss the pro forma financial statements. EY Attendees: C. Lin, D. Helwing, D. Horn, Y. Toh	
Lin, Caleb	Senior Manager	10 Oct 2023	Registration Statement Support	Meeting to discuss the preparation of the pro forma narrative and financial statements. EY Attendees: C. Lin, Y. Toh	
Toh, Yvonne	Manager	10 Oct 2023	Registration Statement Support	Meeting to discuss the preparation of the pro forma narrative and financial statements. EY Attendees: C. Lin, Y. Toh	
Lin, Caleb	Senior Manager	10 Oct 2023	Registration Statement Support	Meeting to discuss Management Discussion and Analysis Updates EY Attendees: Y. Toh, D. Horn, C. Lin	
Horn, David	Partner/Principal	10 Oct 2023	Registration Statement Support	Meeting to discuss Management Discussion and Analysis Updates EY Attendees: Y. Toh, D. Horn, C. Lin	
Toh, Yvonne	Manager	10 Oct 2023	Registration Statement Support	Meeting to discuss Management Discussion and Analysis Updates EY Attendees: Y. Toh, D. Horn, C. Lin	
Lin, Caleb	Senior Manager	11 Oct 2023	Registration Statement Support	Meeting to discuss restricted stock unit accounting impact on the pro forma. EY Attendees: Y. Toh, C. Lin, W. Oakley	
Toh, Yvonne	Manager	11 Oct 2023	Registration Statement Support	Meeting to discuss restricted stock unit accounting impact on the pro forma. EY Attendees: Y. Toh, C. Lin, W. Oakley	
Oakley, Will A.	Manager	11 Oct 2023	Registration Statement Support	Meeting to discuss restricted stock unit accounting impact on the pro forma. EY Attendees: Y. Toh, C. Lin, W. Oakley	
Lin, Caleb	Senior Manager	11 Oct 2023	Registration Statement Support	Meeting to review pro forma financial statements. EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	I
Horn, David	Partner/Principal	11 Oct 2023	Registration Statement Support	Meeting to review pro forma financial statements. EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh	
Toh, Yvonne	Manager	11 Oct 2023	Registration Statement Support	Meeting to review pro forma financial statements. EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh	
Eo, Brian Y	Manager	11 Oct 2023	Registration Statement Support	Meeting to review pro forma financial statements. EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh	
Lin, Caleb	Senior Manager	11 Oct 2023	Registration Statement Support	Meeting to review the pro forma financial statements EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh	
Horn, David	Partner/Principal	11 Oct 2023	Registration Statement Support	Meeting to review the pro forma financial statements EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh	
Toh, Yvonne	Manager	11 Oct 2023	Registration Statement Support	Meeting to review the pro forma financial statements EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh	
Eo, Brian Y	Manager	11 Oct 2023	Registration Statement Support	Meeting to review the pro forma financial statements EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh	
Riley, Sean	Senior Manager	11 Oct 2023	Registration Statement Support	Meeting to discuss pro forma request items. EY Attendees: B. Eo, C. Lin, R. Gust, S. Riley, Y. Toh	
Lin, Caleb	Senior Manager	11 Oct 2023	Registration Statement Support	Meeting to discuss pro forma request items. EY Attendees: B. Eo, C. Lin, R. Gust, S. Riley, Y. Toh	
Toh, Yvonne	Manager	11 Oct 2023	Registration Statement Support	Meeting to discuss pro forma request items. EY Attendees: B. Eo, C. Lin, R. Gust, S. Riley, Y. Toh	
Eo, Brian Y	Manager	11 Oct 2023	Registration Statement Support	Meeting to discuss pro forma request items. EY Attendees: B. Eo, C. Lin, R. Gust, S. Riley, Y. Toh	
Gust, Ryan A.	Manager	11 Oct 2023	Registration Statement Support	Meeting to discuss pro forma request items. EY Attendees: B. Eo, C. Lin, R. Gust, S. Riley, Y. Toh	
Lin, Caleb	Senior Manager	11 Oct 2023	Registration Statement Support	Meeting to discuss pro forma review comments. EY Attendees: Y. Toh, C. Lin, D. Horn	
Horn, David	Partner/Principal	11 Oct 2023	Registration Statement Support	Meeting to discuss pro forma review comments. EY Attendees: Y. Toh, C. Lin, D. Horn	
Toh, Yvonne	Manager	11 Oct 2023	Registration Statement Support	Meeting to discuss pro forma review comments. EY Attendees: Y. Toh, C. Lin, D. Horn	
Riley, Sean	Senior Manager	09 Oct 2023	Registration Statement Support	Meeting to discuss pro forma adjustments.. EY Attendees: D. Helwing, C. Lin, D. Horn, S. Riley. Other Attendees: J. Block (US Bitcoin), D. Mendes (Blockcore Partners)	
Horn, David	Partner/Principal	09 Oct 2023	Registration Statement Support	Meeting to discuss pro forma adjustments.. EY Attendees: D. Helwing, C. Lin, D. Horn, S. Riley. Other Attendees: J. Block (US Bitcoin), D. Mendes (Blockcore Partners)	
Lin, Caleb	Senior Manager	09 Oct 2023	Registration Statement Support	Meeting to discuss pro forma adjustments.. EY Attendees: D. Helwing, C. Lin, D. Horn, S. Riley. Other Attendees: J. Block (US Bitcoin), D. Mendes (Blockcore Partners)	
Helwing, Dan S.	Partner/Principal	09 Oct 2023	Registration Statement Support	Meeting to discuss pro forma adjustments.. EY Attendees: D. Helwing, C. Lin, D. Horn, S. Riley. Other Attendees: J. Block (US Bitcoin), D. Mendes (Blockcore Partners)	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Lin, Caleb	Senior Manager	12 Oct 2023	Registration Statement Support	Meeting to review the pro forma financial statements and discuss necessary updates. EY Attendees: B. Eo, C. Lin, D. Horn, R. Simpson, Y. Toh	
Horn, David	Partner/Principal	12 Oct 2023	Registration Statement Support	Meeting to review the pro forma financial statements and discuss necessary updates. EY Attendees: B. Eo, C. Lin, D. Horn, R. Simpson, Y. Toh	
Toh, Yvonne	Manager	12 Oct 2023	Registration Statement Support	Meeting to review the pro forma financial statements and discuss necessary updates. EY Attendees: B. Eo, C. Lin, D. Horn, R. Simpson, Y. Toh	
Eo, Brian Y	Manager	12 Oct 2023	Registration Statement Support	Meeting to review the pro forma financial statements and discuss necessary updates. EY Attendees: B. Eo, C. Lin, D. Horn, R. Simpson, Y. Toh	
Simpson, Rhett	Senior	12 Oct 2023	Registration Statement Support	Meeting to review the pro forma financial statements and discuss necessary updates. EY Attendees: B. Eo, C. Lin, D. Horn, R. Simpson, Y. Toh	
Lin, Caleb	Senior Manager	12 Oct 2023	Registration Statement Support	Meeting to discuss open pro forma requests. EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh	
Horn, David	Partner/Principal	12 Oct 2023	Registration Statement Support	Meeting to discuss open pro forma requests. EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh	
Toh, Yvonne	Manager	12 Oct 2023	Registration Statement Support	Meeting to discuss open pro forma requests. EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh	
Eo, Brian Y	Manager	12 Oct 2023	Registration Statement Support	Meeting to discuss open pro forma requests. EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh	
Lin, Caleb	Senior Manager	12 Oct 2023	Registration Statement Support	Meeting to discuss Pro Forma tax implications. EY Attendees: A. Steger, B. Eo, C. Lin, D. Horn, S. Zaman, Y. Toh	
Horn, David	Partner/Principal	12 Oct 2023	Registration Statement Support	Meeting to discuss Pro Forma tax implications. EY Attendees: A. Steger, B. Eo, C. Lin, D. Horn, S. Zaman, Y. Toh	
Toh, Yvonne	Manager	12 Oct 2023	Registration Statement Support	Meeting to discuss Pro Forma tax implications. EY Attendees: A. Steger, B. Eo, C. Lin, D. Horn, S. Zaman, Y. Toh	
Eo, Brian Y	Manager	12 Oct 2023	Registration Statement Support	Meeting to discuss Pro Forma tax implications. EY Attendees: A. Steger, B. Eo, C. Lin, D. Horn, S. Zaman, Y. Toh	
Steger, Adam E.	Senior Manager	12 Oct 2023	Registration Statement Support	Meeting to discuss Pro Forma tax implications. EY Attendees: A. Steger, B. Eo, C. Lin, D. Horn, S. Zaman, Y. Toh	
Zaman, Sabina	Partner/Principal	12 Oct 2023	Registration Statement Support	Meeting to discuss Pro Forma tax implications. EY Attendees: A. Steger, B. Eo, C. Lin, D. Horn, S. Zaman, Y. Toh	
Lin, Caleb	Senior Manager	12 Oct 2023	Registration Statement Support	Meeting to discuss pro forma equity adjustments EY Attendees: Y. Toh, D. Horn, B. Eo, C. Lin	
Horn, David	Partner/Principal	12 Oct 2023	Registration Statement Support	Meeting to discuss pro forma equity adjustments EY Attendees: Y. Toh, D. Horn, B. Eo, C. Lin	
Toh, Yvonne	Manager	12 Oct 2023	Registration Statement Support	Meeting to discuss pro forma equity adjustments EY Attendees: Y. Toh, D. Horn, B. Eo, C. Lin	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Eo, Brian Y	Manager	12 Oct 2023	Registration Statement Support	Meeting to discuss pro forma equity adjustments EY Attendees: Y. Toh, D. Horn, B. Eo, C. Lin	
Lin, Caleb	Senior Manager	13 Oct 2023	Registration Statement Support	Meeting to discuss commentary over the pro forma financial statements. EY Attendees: B. Eo, C. Lin, D. Horn, R. Simpson, Y. Toh	
Horn, David	Partner/Principal	13 Oct 2023	Registration Statement Support	Meeting to discuss commentary over the pro forma financial statements. EY Attendees: B. Eo, C. Lin, D. Horn, R. Simpson, Y. Toh	
Toh, Yvonne	Manager	13 Oct 2023	Registration Statement Support	Meeting to discuss commentary over the pro forma financial statements. EY Attendees: B. Eo, C. Lin, D. Horn, R. Simpson, Y. Toh	
Eo, Brian Y	Manager	13 Oct 2023	Registration Statement Support	Meeting to discuss commentary over the pro forma financial statements. EY Attendees: B. Eo, C. Lin, D. Horn, R. Simpson, Y. Toh	
Simpson, Rhett	Senior	13 Oct 2023	Registration Statement Support	Meeting to discuss commentary over the pro forma financial statements. EY Attendees: B. Eo, C. Lin, D. Horn, R. Simpson, Y. Toh	
Walsh, Eric M.	Senior Manager	10 Oct 2023	Registration Statement Support	Meeting to discuss Accounting Standards Codification 718 accounting considerations based on review. EY Attendees: E. Walsh, T. Sherpa	
Sherpa, Tsering Y.	Manager	10 Oct 2023	Registration Statement Support	Meeting to discuss Accounting Standards Codification 718 accounting considerations based on review. EY Attendees: E. Walsh, T. Sherpa	
Riley, Sean	Senior Manager	12 Oct 2023	Registration Statement Support	Meeting with the client to discuss accounting considerations under ASC 718 and clarify questions relating to the warrants and restricted stock arrangements. EY Attendees: D. Helwing, D. Horn, S. Riley, E. Walsh, T. Sherpa, C. Lin. Other Attendees: J. Block (US Bitcoin Corp), D. Mendes (Block core partners), R. Kaza (Inflection Asset Management)	
Horn, David	Partner/Principal	12 Oct 2023	Registration Statement Support	Meeting with the client to discuss accounting considerations under ASC 718 and clarify questions relating to the warrants and restricted stock arrangements. EY Attendees: D. Helwing, D. Horn, S. Riley, E. Walsh, T. Sherpa, C. Lin. Other Attendees: J. Block (US Bitcoin Corp), D. Mendes (Block core partners), R. Kaza (Inflection Asset Management)	
Lin, Caleb	Senior Manager	12 Oct 2023	Registration Statement Support	Meeting with the client to discuss accounting considerations under ASC 718 and clarify questions relating to the warrants and restricted stock arrangements. EY Attendees: D. Helwing, D. Horn, S. Riley, E. Walsh, T. Sherpa, C. Lin. Other Attendees: J. Block (US Bitcoin Corp), D. Mendes (Block core partners), R. Kaza (Inflection Asset Management)	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	I
Walsh, Eric M.	Senior Manager	12 Oct 2023	Registration Statement Support	Meeting with the client to discuss accounting considerations under ASC 718 and clarify questions relating to the warrants and restricted stock arrangements. EY Attendees: D. Helwing, D. Horn, S. Riley, E. Walsh, T. Sherpa, C. Lin. Other Attendees: J. Block (US Bitcoin Corp), D. Mendes (Block core partners), R. Kaza (Inflection Asset Management)	
Sherpa, Tsering Y.	Manager	12 Oct 2023	Registration Statement Support	Meeting with the client to discuss accounting considerations under ASC 718 and clarify questions relating to the warrants and restricted stock arrangements. EY Attendees: D. Helwing, D. Horn, S. Riley, E. Walsh, T. Sherpa, C. Lin. Other Attendees: J. Block (US Bitcoin Corp), D. Mendes (Block core partners), R. Kaza (Inflection Asset Management)	
Helwing, Dan S.	Partner/Principal	12 Oct 2023	Registration Statement Support	Meeting with the client to discuss accounting considerations under ASC 718 and clarify questions relating to the warrants and restricted stock arrangements. EY Attendees: D. Helwing, D. Horn, S. Riley, E. Walsh, T. Sherpa, C. Lin. Other Attendees: J. Block (US Bitcoin Corp), D. Mendes (Block core partners), R. Kaza (Inflection Asset Management)	
Riley, Sean	Senior Manager	16 Oct 2023	Registration Statement Support	Meeting to discuss pro forma open requests EY Attendees: B. Eo, C. Lin, D. Horn, S. Riley, Y. Toh	
Horn, David	Partner/Principal	16 Oct 2023	Registration Statement Support	Meeting to discuss pro forma open requests EY Attendees: B. Eo, C. Lin, D. Horn, S. Riley, Y. Toh	
Lin, Caleb	Senior Manager	16 Oct 2023	Registration Statement Support	Meeting to discuss pro forma open requests EY Attendees: B. Eo, C. Lin, D. Horn, S. Riley, Y. Toh	
Toh, Yvonne	Manager	16 Oct 2023	Registration Statement Support	Meeting to discuss pro forma open requests EY Attendees: B. Eo, C. Lin, D. Horn, S. Riley, Y. Toh	
Eo, Brian Y	Manager	16 Oct 2023	Registration Statement Support	Meeting to discuss pro forma open requests EY Attendees: B. Eo, C. Lin, D. Horn, S. Riley, Y. Toh	
Lin, Caleb	Senior Manager	16 Oct 2023	Registration Statement Support	Meeting to discuss pro forma status and review comments EY Attendees: B. Eo, C. Lin, D. Helwing, D. Horn, Y. Toh	
Horn, David	Partner/Principal	16 Oct 2023	Registration Statement Support	Meeting to discuss pro forma status and review comments EY Attendees: B. Eo, C. Lin, D. Helwing, D. Horn, Y. Toh	
Helwing, Dan S.	Partner/Principal	16 Oct 2023	Registration Statement Support	Meeting to discuss pro forma status and review comments EY Attendees: B. Eo, C. Lin, D. Helwing, D. Horn, Y. Toh	
Toh, Yvonne	Manager	16 Oct 2023	Registration Statement Support	Meeting to discuss pro forma status and review comments EY Attendees: B. Eo, C. Lin, D. Helwing, D. Horn, Y. Toh	
Eo, Brian Y	Manager	16 Oct 2023	Registration Statement Support	Meeting to discuss pro forma status and review comments EY Attendees: B. Eo, C. Lin, D. Helwing, D. Horn, Y. Toh	
Simpson, Rhett	Senior	16 Oct 2023	Registration Statement Support	Meeting to discuss pro forma status and review comments EY Attendees: B. Eo, C. Lin, D. Helwing, D. Horn, Y. Toh	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Hill, Jeff	Partner/Principal	16 Oct 2023	Registration Statement Support	Meeting with client to discuss management fees and pro forma questions.. EY Attendees: C. Lin, D. Helwing, D. Horn, J. Hill, S. Riley. Other Attendees: J. Block (Celsius)	
Riley, Sean	Senior Manager	16 Oct 2023	Registration Statement Support	Meeting with client to discuss management fees and pro forma questions.. EY Attendees: C. Lin, D. Helwing, D. Horn, J. Hill, S. Riley. Other Attendees: J. Block (Celsius)	
Horn, David	Partner/Principal	16 Oct 2023	Registration Statement Support	Meeting with client to discuss management fees and pro forma questions.. EY Attendees: C. Lin, D. Helwing, D. Horn, J. Hill, S. Riley. Other Attendees: J. Block (Celsius)	
Helwing, Dan S.	Partner/Principal	16 Oct 2023	Registration Statement Support	Meeting with client to discuss management fees and pro forma questions.. EY Attendees: C. Lin, D. Helwing, D. Horn, J. Hill, S. Riley. Other Attendees: J. Block (Celsius)	
Lin, Caleb	Senior Manager	16 Oct 2023	Registration Statement Support	Meeting with client to discuss management fees and pro forma questions.. EY Attendees: C. Lin, D. Helwing, D. Horn, J. Hill, S. Riley. Other Attendees: J. Block (Celsius)	
Toh, Yvonne	Manager	16 Oct 2023	Registration Statement Support	Meeting with client to discuss management fees and pro forma questions.. EY Attendees: C. Lin, D. Helwing, D. Horn, J. Hill, S. Riley. Other Attendees: J. Block (Celsius)	
Lin, Caleb	Senior Manager	19 Oct 2023	Registration Statement Support	Meeting to discuss pro forma edits before sending draft pro forma to the client. EY Attendees: Y. Toh, D. Horn, C. Lin	
Horn, David	Partner/Principal	19 Oct 2023	Registration Statement Support	Meeting to discuss pro forma edits before sending draft pro forma to the client. EY Attendees: Y. Toh, D. Horn, C. Lin	
Toh, Yvonne	Manager	19 Oct 2023	Registration Statement Support	Meeting to discuss pro forma edits before sending draft pro forma to the client. EY Attendees: Y. Toh, D. Horn, C. Lin	
Toh, Yvonne	Manager	19 Oct 2023	Registration Statement Support	Meeting to discuss pro forma edits made after executive review. EY Attendees: Y. Toh, B. Eo, D. Horn	
Horn, David	Partner/Principal	19 Oct 2023	Registration Statement Support	Meeting to discuss pro forma edits made after executive review. EY Attendees: Y. Toh, B. Eo, D. Horn	
Eo, Brian Y	Manager	19 Oct 2023	Registration Statement Support	Meeting to discuss pro forma edits made after executive review. EY Attendees: Y. Toh, B. Eo, D. Horn	
Yoo, Patrick	Senior	20 Oct 2023	Registration Statement Support	Meeting to discuss Management Discussion and Analysis support EY Attendees: R. Gust, P. Yoo	
Gust, Ryan A.	Manager	20 Oct 2023	Registration Statement Support	Meeting to discuss Management Discussion and Analysis support EY Attendees: R. Gust, P. Yoo	
Yoo, Patrick	Senior	23 Oct 2023	Registration Statement Support	Meeting with P. Pandey (Celsius) to discuss how she came up with amounts provided in MDA tables for mining equipment and hashrate. EY Attendees: P. Yoo, R. Gust	
Gust, Ryan A.	Manager	23 Oct 2023	Registration Statement Support	Meeting with P. Pandey (Celsius) to discuss how she came up with amounts provided in MDA tables for mining equipment and hashrate. EY Attendees: P. Yoo, R. Gust	
Riley, Sean	Senior Manager	24 Oct 2023	Registration Statement Support	Meeting to discuss fees to be included as adjustments in the pro forma. EY Attendees: Y. Toh, B. Eo, C. Lin, S. Riley	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Lin, Caleb	Senior Manager	24 Oct 2023	Registration Statement Support	Meeting to discuss fees to be included as adjustments in the pro forma. EY Attendees: Y. Toh, B. Eo, C. Lin, S. Riley	
Toh, Yvonne	Manager	24 Oct 2023	Registration Statement Support	Meeting to discuss fees to be included as adjustments in the pro forma. EY Attendees: Y. Toh, B. Eo, C. Lin, S. Riley	
Eo, Brian Y	Manager	24 Oct 2023	Registration Statement Support	Meeting to discuss fees to be included as adjustments in the pro forma. EY Attendees: Y. Toh, B. Eo, C. Lin, S. Riley	
Toh, Yvonne	Manager	26 Oct 2023	Registration Statement Support	Meeting to discuss pro forma updates made based. EY Attendees: Y. Toh, B. Eo, C. Lin, D. Horn	
Lin, Caleb	Senior Manager	26 Oct 2023	Registration Statement Support	Meeting to discuss pro forma updates made based. EY Attendees: Y. Toh, B. Eo, C. Lin, D. Horn	
Horn, David	Partner/Principal	26 Oct 2023	Registration Statement Support	Meeting to discuss pro forma updates made based. EY Attendees: Y. Toh, B. Eo, C. Lin, D. Horn	
Eo, Brian Y	Manager	26 Oct 2023	Registration Statement Support	Meeting to discuss pro forma updates made based. EY Attendees: Y. Toh, B. Eo, C. Lin, D. Horn	
Horn, David	Partner/Principal	27 Oct 2023	Registration Statement Support	Meeting to discuss impact of warrants on Pro Forma. EY Attendees: Y. Toh, D. Horn, C. Lin	
Lin, Caleb	Senior Manager	27 Oct 2023	Registration Statement Support	Meeting to discuss impact of warrants on Pro Forma. EY Attendees: Y. Toh, D. Horn, C. Lin	
Toh, Yvonne	Manager	27 Oct 2023	Registration Statement Support	Meeting to discuss impact of warrants on Pro Forma. EY Attendees: Y. Toh, D. Horn, C. Lin	
Hill, Jeff	Partner/Principal	06 Oct 2023	Registration Statement Support	Meeting to discuss various tax matters associated with the proforma financial statements EY Attendees: J. Hill Other Attendees: J. Block (Fahrenheit)	
Steger, Adam E.	Senior Manager	12 Oct 2023	Registration Statement Support	Meeting regarding various follow ups on the Mining income tax provision and requests from RSM EY Attendees: J. Hill, A. Steger	
Hill, Jeff	Partner/Principal	12 Oct 2023	Registration Statement Support	Meeting regarding various follow ups on the Mining income tax provision and requests from RSM EY Attendees: J. Hill, A. Steger	
Steger, Adam E.	Senior Manager	13 Oct 2023	Registration Statement Support	Meeting to discuss the draft proforma financial statements for NewCo EY Attendees: J. Hill, A. Steger	
Hill, Jeff	Partner/Principal	13 Oct 2023	Registration Statement Support	Meeting to discuss the draft proforma financial statements for NewCo EY Attendees: J. Hill, A. Steger	
Lin, Caleb	Senior Manager	11 Oct 2023	Registration Statement Support	Meeting to discuss and review Celsius Proforma EY Attendees: C. Lin, D. Horn, M. Quinn, S. Zaman. D. Helwing	
Horn, David	Partner/Principal	11 Oct 2023	Registration Statement Support	Meeting to discuss and review Celsius Proforma EY Attendees: C. Lin, D. Horn, M. Quinn, S. Zaman. D. Helwing	
Toh, Yvonne	Manager	11 Oct 2023	Registration Statement Support	Meeting to discuss and review Celsius Proforma EY Attendees: C. Lin, D. Horn, M. Quinn, S. Zaman. D. Helwing	
Quinn, Michael J.	Executive Director	11 Oct 2023	Registration Statement Support	Meeting to discuss and review Celsius Proforma EY Attendees: C. Lin, D. Horn, Y. Toh, M. Quinn, S. Zaman, S. Riley. D. Helwing	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Riley, Sean	Senior Manager	11 Oct 2023	Registration Statement Support	Meeting to discuss and review Celsius Proforma EY Attendees: C. Lin, D. Horn, Y. Toh, M. Quinn, S. Zaman, S. Riley. D. Helwing	
Helwing, Dan S.	Partner/Principal	11 Oct 2023	Registration Statement Support	Meeting to discuss and review Celsius Proforma EY Attendees: C. Lin, D. Horn, Y. Toh, M. Quinn, S. Zaman, S. Riley. D. Helwing	
Zaman, Sabina	Partner/Principal	11 Oct 2023	Registration Statement Support	Meeting to discuss and review Celsius Proforma EY Attendees: C. Lin, D. Horn, Y. Toh, M. Quinn, S. Zaman, S. Riley. D. Helwing	
Riley, Sean	Senior Manager	03 Oct 2023	Registration Statement Support	Secondary review of 2022 year end management discussion and analysis based on executive comments.	
Riley, Sean	Senior Manager	03 Oct 2023	Registration Statement Support	Secondary review of 2021 year end management discussion and analysis based on executive comments.	
Riley, Sean	Senior Manager	04 Oct 2023	Registration Statement Support	Secondary review of liquidity and capital resources within management's discussion and analysis.	
Riley, Sean	Senior Manager	06 Oct 2023	Registration Statement Support	Secondary review of cash flows within managements discussion and analysis.	
Riley, Sean	Senior Manager	06 Oct 2023	Registration Statement Support	Secondary review of critical accounting policies and estimates within managements discussion and analysis.	
Riley, Sean	Senior Manager	09 Oct 2023	Registration Statement Support	Secondary review of trends and key factors affecting performance within management's discussion and analysis.	
Riley, Sean	Senior Manager	09 Oct 2023	Registration Statement Support	Secondary review of key operating and financial indicators within management's discussion and analysis.	
Riley, Sean	Senior Manager	10 Oct 2023	Registration Statement Support	Secondary review of pro forma financial statements.	
Riley, Sean	Senior Manager	25 Oct 2023	Registration Statement Support	Secondary review of updated managements discussion and analysis support workbook.	
Riley, Sean	Senior Manager	26 Oct 2023	Registration Statement Support	Secondary review of management service agreements in pro formas.	
Riley, Sean	Senior Manager	26 Oct 2023	Registration Statement Support	Secondary review of contribution descriptions (assets and capital contributions).	
Riley, Sean	Senior Manager	27 Oct 2023	Registration Statement Support	Secondary review of adjustments to pro forma income statement and associated footnotes.	
Riley, Sean	Senior Manager	27 Oct 2023	Registration Statement Support	Secondary review of adjustments to pro forma balance sheet and associated footnotes.	
Riley, Sean	Senior Manager	30 Oct 2023	Registration Statement Support	Preparation of staking policy footnote for managements discussion and analysis.	
Riley, Sean	Senior Manager	30 Oct 2023	Registration Statement Support	Secondary review of accounting treatment of contributed assets, restricted stock and warrants in pro forma footnotes. .	
Riley, Sean	Senior Manager	30 Oct 2023	Registration Statement Support	Secondary review of purchase price allocation in the pro forma footnotes.	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Riley, Sean	Senior Manager	31 Oct 2023	Registration Statement Support	Secondary review of comparison between nine months ended September 30, 2023 and September 30, 2022 for managements discussion and analysis flux .	
Riley, Sean	Senior Manager	31 Oct 2023	Registration Statement Support	Secondary review of managements discussion and analysis support workbook.	
Riley, Sean	Senior Manager	31 Oct 2023	Registration Statement Support	Secondary review of pro forma adjustments related to management agreements.	
Lin, Caleb	Senior Manager	02 Oct 2023	Registration Statement Support	Review Fahrenheit and Bitcoin management agreements	
Lin, Caleb	Senior Manager	02 Oct 2023	Registration Statement Support	Review Management Discussions and Analysis (MD&A)	
Lin, Caleb	Senior Manager	03 Oct 2023	Registration Statement Support	Meeting to work through pro forma adjustment workbook & discuss Management Discussion and Analysis review notes	
Lin, Caleb	Senior Manager	03 Oct 2023	Registration Statement Support	Review pro forma financial information	
Lin, Caleb	Senior Manager	03 Oct 2023	Registration Statement Support	Review valuation report	
Lin, Caleb	Senior Manager	04 Oct 2023	Registration Statement Support	Review plan Sponsor Contribution Agreement	
Lin, Caleb	Senior Manager	04 Oct 2023	Registration Statement Support	Review SEC Pre-Clearance Letter	
Lin, Caleb	Senior Manager	04 Oct 2023	Registration Statement Support	Continue to review pro forma financial information	
Lin, Caleb	Senior Manager	05 Oct 2023	Registration Statement Support	Continue to review pro forma financial information	
Lin, Caleb	Senior Manager	06 Oct 2023	Registration Statement Support	Review Celsius Network Disclosure Statement	
Lin, Caleb	Senior Manager	06 Oct 2023	Registration Statement Support	Review updated valuation report	
Lin, Caleb	Senior Manager	09 Oct 2023	Registration Statement Support	Review updated SEC Pre-Clearance Letter	
Lin, Caleb	Senior Manager	09 Oct 2023	Registration Statement Support	Continue to review pro forma financial statements narratives	
Lin, Caleb	Senior Manager	10 Oct 2023	Registration Statement Support	Continue to review management discussions and analysis (MD&A)	
Lin, Caleb	Senior Manager	10 Oct 2023	Registration Statement Support	Review pro forma financial statements narratives	
Lin, Caleb	Senior Manager	11 Oct 2023	Registration Statement Support	Review pro forma financial information adjustments	
Lin, Caleb	Senior Manager	11 Oct 2023	Registration Statement Support	Review restricted stock agreements	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Lin, Caleb	Senior Manager	12 Oct 2023	Registration Statement Support	Review warrants agreements	
Lin, Caleb	Senior Manager	12 Oct 2023	Registration Statement Support	Review restricted stock and warrants accounting	
Lin, Caleb	Senior Manager	13 Oct 2023	Registration Statement Support	Review pro forma financial statements	
Lin, Caleb	Senior Manager	16 Oct 2023	Registration Statement Support	Review pro forma financial statements	
Lin, Caleb	Senior Manager	16 Oct 2023	Registration Statement Support	Review management fees agreements	
Lin, Caleb	Senior Manager	17 Oct 2023	Registration Statement Support	Review pro forma financial statements	
Lin, Caleb	Senior Manager	23 Oct 2023	Registration Statement Support	Review updated valuation report	
Lin, Caleb	Senior Manager	24 Oct 2023	Registration Statement Support	Review pro forma financial statements - day 1	
Lin, Caleb	Senior Manager	25 Oct 2023	Registration Statement Support	Review pro forma financial statements - day 2	
Lin, Caleb	Senior Manager	26 Oct 2023	Registration Statement Support	Review pro forma financial statements - day 3	
Walsh, Eric M.	Senior Manager	09 Oct 2023	Registration Statement Support	Review management services agreement between NewCo and USBTC	
Walsh, Eric M.	Senior Manager	10 Oct 2023	Registration Statement Support	Review of warrant agreement	
Walsh, Eric M.	Senior Manager	10 Oct 2023	Registration Statement Support	Review of restricted stock agreement	
Walsh, Eric M.	Senior Manager	10 Oct 2023	Registration Statement Support	Continuation of review of management services agreement between NewCo and USBTC	
Walsh, Eric M.	Senior Manager	10 Oct 2023	Registration Statement Support	Continue to review of management services agreement between NewCo and Fahrenheit	
Walsh, Eric M.	Senior Manager	11 Oct 2023	Registration Statement Support	Draft summary of restricted stock, warrant, management services agreement and ASC 718 accounting considerations to provide to the client and core team	
Walsh, Eric M.	Senior Manager	12 Oct 2023	Registration Statement Support	Update proforma narrative for restricted stock and warrants	
Sherpa, Tsering Y.	Manager	09 Oct 2023	Registration Statement Support	Review of management services agreement between NewCo and USBTC	
Sherpa, Tsering Y.	Manager	10 Oct 2023	Registration Statement Support	Review of warrant agreement	
Sherpa, Tsering Y.	Manager	10 Oct 2023	Registration Statement Support	Review of restricted stock agreement	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Sherpa, Tsering Y.	Manager	10 Oct 2023	Registration Statement Support	Continuation of review of management services agreement between NewCo and USBTC	
Sherpa, Tsering Y.	Manager	10 Oct 2023	Registration Statement Support	Review of management services agreement between NewCo and Fahrenheit	
Sherpa, Tsering Y.	Manager	10 Oct 2023	Registration Statement Support	Drafting summary of restricted stock, warrant, management services agreement and ASC 718 accounting considerations to provide to the client and core team	
Sherpa, Tsering Y.	Manager	10 Oct 2023	Registration Statement Support	Review and edit proforma narrative for restricted stock and warrants	
Toh, Yvonne	Manager	02 Oct 2023	Registration Statement Support	Draft Managements Discussion and Analysis (MD&A)	
Toh, Yvonne	Manager	03 Oct 2023	Registration Statement Support	Preparation of pro forma workbook and narrative	
Toh, Yvonne	Manager	04 Oct 2023	Registration Statement Support	Update management discussion and analysis (MD&A) based on review comments	
Toh, Yvonne	Manager	04 Oct 2023	Registration Statement Support	Review supporting agreements to determine pro forma adjustment impact	
Toh, Yvonne	Manager	04 Oct 2023	Registration Statement Support	Preparation of pro forma workbook and narrative	
Toh, Yvonne	Manager	05 Oct 2023	Registration Statement Support	Review restricted stock agreement to understand pro forma impact	
Toh, Yvonne	Manager	06 Oct 2023	Registration Statement Support	Read warrant agreement to understand pro forma impact	
Toh, Yvonne	Manager	10 Oct 2023	Registration Statement Support	Prepare pro forma workbook and narrative prior to executive review	
Toh, Yvonne	Manager	11 Oct 2023	Registration Statement Support	Update pro forma workbook and narrative	
Toh, Yvonne	Manager	12 Oct 2023	Registration Statement Support	Continue to update pro forma workbook and narrative	
Toh, Yvonne	Manager	13 Oct 2023	Registration Statement Support	Draft of pro forma narrative based on review	
Toh, Yvonne	Manager	13 Oct 2023	Registration Statement Support	Preparation of pro forma workbook	
Toh, Yvonne	Manager	13 Oct 2023	Registration Statement Support	Update pro forma narrative	
Toh, Yvonne	Manager	16 Oct 2023	Registration Statement Support	Update pro forma narrative based on review comments	
Toh, Yvonne	Manager	16 Oct 2023	Registration Statement Support	Update proforma workbook for updated values	
Toh, Yvonne	Manager	17 Oct 2023	Registration Statement Support	Review valuation report to support pro forma values	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Toh, Yvonne	Manager	19 Oct 2023	Registration Statement Support	Update pro forma based on new numbers	
Toh, Yvonne	Manager	20 Oct 2023	Registration Statement Support	Review pro forma supporting schedule	
Toh, Yvonne	Manager	25 Oct 2023	Registration Statement Support	Update pro forma workbook	
Toh, Yvonne	Manager	26 Oct 2023	Registration Statement Support	Review pro forma updates made for changes in numbers and updated support	
Toh, Yvonne	Manager	24 Oct 2023	Registration Statement Support	Review pro forma adjustment support	
Toh, Yvonne	Manager	27 Oct 2023	Registration Statement Support	Review of pro forma adjustments	
Kryva, Anastasiya	Senior	02 Oct 2023	Registration Statement Support	Clearing general review MD&A comments on cash flows	
Kryva, Anastasiya	Senior	03 Oct 2023	Registration Statement Support	Updating liquidity numbers and explanations based on cash flow updates	
Kryva, Anastasiya	Senior	05 Oct 2023	Registration Statement Support	Finalizing Management's Discussion and Analysis by resolving all comments from executives.	
Eo, Brian Y	Manager	02 Oct 2023	Registration Statement Support	Update Day 1 Template required for purchase price accounting.	
Eo, Brian Y	Manager	02 Oct 2023	Registration Statement Support	Update pro forma workbook documentation	
Eo, Brian Y	Manager	02 Oct 2023	Registration Statement Support	Update pro forma narrative footnote disclosures	
Eo, Brian Y	Manager	03 Oct 2023	Registration Statement Support	Update purchase price allocation (PPA) in pro forma workbook	
Eo, Brian Y	Manager	03 Oct 2023	Registration Statement Support	Review valuation report for fixed assets	
Eo, Brian Y	Manager	03 Oct 2023	Registration Statement Support	Update pro forma workbook documentation	
Eo, Brian Y	Manager	03 Oct 2023	Registration Statement Support	Update pro forma narrative footnote disclosures	
Eo, Brian Y	Manager	04 Oct 2023	Registration Statement Support	Update purchase price allocation in pro forma workbook	
Eo, Brian Y	Manager	06 Oct 2023	Registration Statement Support	Update comments in the pro forma workbook	
Eo, Brian Y	Manager	06 Oct 2023	Registration Statement Support	Update comments in the pro forma narratives	
Eo, Brian Y	Manager	09 Oct 2023	Registration Statement Support	Update Day 1 Purchase Price Accounting Template with latest valuation report	
Eo, Brian Y	Manager	09 Oct 2023	Registration Statement Support	Update pro forma workbook - accounting adjustments	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Eo, Brian Y	Manager	09 Oct 2023	Registration Statement Support	Update pro forma footnote disclosure	
Eo, Brian Y	Manager	10 Oct 2023	Registration Statement Support	Update pro forma workbook documentation	
Eo, Brian Y	Manager	10 Oct 2023	Registration Statement Support	Update pro forma narrative footnote disclosures	
Eo, Brian Y	Manager	10 Oct 2023	Registration Statement Support	Update purchase price allocation in pro forma workbook	
Eo, Brian Y	Manager	10 Oct 2023	Registration Statement Support	Review management service agreements	
Eo, Brian Y	Manager	11 Oct 2023	Registration Statement Support	Update face of the pro forma financial statements	
Eo, Brian Y	Manager	11 Oct 2023	Registration Statement Support	Update purchase price footnote disclosures	
Eo, Brian Y	Manager	11 Oct 2023	Registration Statement Support	Review accounting adjustments in pro forma financial statements	
Eo, Brian Y	Manager	12 Oct 2023	Registration Statement Support	Update pro forma excel workbook based on comments received	
Eo, Brian Y	Manager	12 Oct 2023	Registration Statement Support	Update pro forma narratives based on comments received	
Eo, Brian Y	Manager	12 Oct 2023	Registration Statement Support	Review latest valuation report	
Eo, Brian Y	Manager	13 Oct 2023	Registration Statement Support	Update pro forma excel workbook based on latest valuation report	
Eo, Brian Y	Manager	13 Oct 2023	Registration Statement Support	Update pro forma purchase price in narrative	
Eo, Brian Y	Manager	13 Oct 2023	Registration Statement Support	Review pro forma financial statement	
Eo, Brian Y	Manager	16 Oct 2023	Registration Statement Support	Update pro forma workbook based on latest information	
Eo, Brian Y	Manager	16 Oct 2023	Registration Statement Support	Update pro forma narrative based on latest information	
Eo, Brian Y	Manager	17 Oct 2023	Registration Statement Support	Review valuation report - institutional loan	
Eo, Brian Y	Manager	17 Oct 2023	Registration Statement Support	Review valuation report - cryptocurrencies	
Eo, Brian Y	Manager	17 Oct 2023	Registration Statement Support	Review valuation report - investments	
Eo, Brian Y	Manager	17 Oct 2023	Registration Statement Support	Update purchase price allocation in pro forma workbook	
Eo, Brian Y	Manager	19 Oct 2023	Registration Statement Support	Update historical year end income statement in pro forma workbook	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Eo, Brian Y	Manager	19 Oct 2023	Registration Statement Support	Update historical interim income statement in pro forma workbook	
Eo, Brian Y	Manager	19 Oct 2023	Registration Statement Support	Update historical interim balance sheet in pro forma workbook	
Eo, Brian Y	Manager	20 Oct 2023	Registration Statement Support	Update historical year end income statement in pro forma narrative	
Eo, Brian Y	Manager	20 Oct 2023	Registration Statement Support	Update historical interim income statement in pro forma narrative	
Eo, Brian Y	Manager	20 Oct 2023	Registration Statement Support	Update historical interim balance sheet in pro forma narrative	
Eo, Brian Y	Manager	23 Oct 2023	Registration Statement Support	Review alternative investment report that covers miscellaneous assets	
Eo, Brian Y	Manager	23 Oct 2023	Registration Statement Support	Make additional updates to purchase price allocation in pro forma workbook	
Eo, Brian Y	Manager	23 Oct 2023	Registration Statement Support	Update purchase price allocation footnote disclosures in narrative	
Eo, Brian Y	Manager	24 Oct 2023	Registration Statement Support	Update historical financial statement in pro forma workbook	
Eo, Brian Y	Manager	24 Oct 2023	Registration Statement Support	Update management fees in pro forma workbook	
Eo, Brian Y	Manager	24 Oct 2023	Registration Statement Support	Update statement of operations in pro forma narrative	
Eo, Brian Y	Manager	25 Oct 2023	Registration Statement Support	Update balance sheet in pro forma narrative	
Eo, Brian Y	Manager	25 Oct 2023	Registration Statement Support	Update alternative investments in pro forma narrative	
Eo, Brian Y	Manager	25 Oct 2023	Registration Statement Support	Review the entire pro forma financial statements	
Eo, Brian Y	Manager	30 Oct 2023	Registration Statement Support	Review organizational proceedings for Fahrenheit Inc.	
Helwing, Dan S.	Partner/Principal	13 Oct 2023	Registration Statement Support	Executive review of pro forma financial statements	
Chen, Justin	Senior	05 Oct 2023	Registration Statement Support	Update Management Discussion and Analysis (MD&A) new Key and Financial Indicators paragraphs for Interim	
Chen, Justin	Senior	05 Oct 2023	Registration Statement Support	Update Management Discussion and Analysis (MD&A) new Key and Financial Indicators paragraphs for year-end 2022	
Chen, Justin	Senior	05 Oct 2023	Registration Statement Support	Update Management Discussion and Analysis (MD&A) new Key and Financial Indicators paragraphs for year-end 2021	
Chen, Justin	Senior	05 Oct 2023	Registration Statement Support	Breakout of adjusted earnings before interest, taxes, depreciation, and amortization (EBIDTA) table for net income and net expense for 6.30 interim financials	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Chen, Justin	Senior	05 Oct 2023	Registration Statement Support	Breakout of Adjusted earnings before interest, taxes, depreciation, and amortization (EBIDTA) table for net income and net expense for YE 2022 financials	
Chen, Justin	Senior	05 Oct 2023	Registration Statement Support	Breakout of Adjusted earnings before interest, taxes, depreciation, and amortization (EBIDTA) table for net income and net expense for YE 2021 financials	
Chen, Justin	Senior	06 Oct 2023	Registration Statement Support	Create Bitcoin Mining Excel Table within Management Discussion and Analysis for 6.30 Interim	
Chen, Justin	Senior	06 Oct 2023	Registration Statement Support	Create Bitcoin Mining Excel Table within Management Discussion and Analysis for 2022 year-end	
Chen, Justin	Senior	06 Oct 2023	Registration Statement Support	Create Bitcoin Mining Excel Table within Management Discussion and Analysis for 2021 year-end	
Chen, Justin	Senior	06 Oct 2023	Registration Statement Support	Create 2020 Columns for Consolidated Management Discussion and Analysis (MD&A) for Bitcoin Mined and adjusted earnings before interest, taxes, depreciation, and amortization (EBIDTA)	
Yoo, Patrick	Senior	20 Oct 2023	Registration Statement Support	Research miner count tables within Management Discussion and Analysis (MD&A) table to see if recalculation works	
Simpson, Rhett	Senior	03 Oct 2023	Registration Statement Support	Compile income statement and balance sheet adjustments sections underlying pro forma support file.	
Simpson, Rhett	Senior	03 Oct 2023	Registration Statement Support	Research of the applicable accounting guidance for the pro forma sensitivity analysis and evaluation of requirements	
Simpson, Rhett	Senior	04 Oct 2023	Registration Statement Support	Review the pro forma financial narrative and incorporation of commentary.	
Simpson, Rhett	Senior	04 Oct 2023	Registration Statement Support	Update of pro forma financial statement to incorporate commentary from the technical accounting group	
Simpson, Rhett	Senior	05 Oct 2023	Registration Statement Support	Creation and compilation of the adjustments and tables to be included in the pro forma narrative	
Simpson, Rhett	Senior	05 Oct 2023	Registration Statement Support	Research of the transaction tax impacts to pro forma financial statements and review of peer treatment	
Simpson, Rhett	Senior	09 Oct 2023	Registration Statement Support	Update of the pro forma financial statements narrative for the most updated adjustments and trial balance	
Simpson, Rhett	Senior	10 Oct 2023	Registration Statement Support	Creation of underlying tables to be included the underlying pro forma financial statements footnotes	
Simpson, Rhett	Senior	10 Oct 2023	Registration Statement Support	Review of the pro forma financial narrative and incorporation of commentary.	
Simpson, Rhett	Senior	11 Oct 2023	Registration Statement Support	Continue with review of the pro forma financial narrative and incorporation of commentary.	
Simpson, Rhett	Senior	11 Oct 2023	Registration Statement Support	Creation of pro forma Earnings Per Share (EPS) underlying calculation and adjustments in the pro forma financial statements	
Simpson, Rhett	Senior	12 Oct 2023	Registration Statement Support	Review of the pro forma financial narrative and incorporation of commentary.	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Simpson, Rhett	Senior	12 Oct 2023	Registration Statement Support	Update of pro forma financial statements for partner commentary in the background section.	
Simpson, Rhett	Senior	13 Oct 2023	Registration Statement Support	Update of the pro forma financial statements narrative for the most updated adjustments and incorporating partner commentary	
Simpson, Rhett	Senior	13 Oct 2023	Registration Statement Support	Tie out of all numbers in the pro forma financial statements	
Simpson, Rhett	Senior	16 Oct 2023	Registration Statement Support	Review of the pro forma financial narrative and incorporation of commentary.	
Simpson, Rhett	Senior	16 Oct 2023	Registration Statement Support	Tie out of all numbers in the pro forma financial statements	
Simpson, Rhett	Senior	24 Oct 2023	Registration Statement Support	Tie out of all numbers in the pro forma financial statements	
Simpson, Rhett	Senior	24 Oct 2023	Registration Statement Support	Review of the pro forma financial narrative and incorporation of commentary.	
Simpson, Rhett	Senior	26 Oct 2023	Registration Statement Support	Update of the management fee and depreciation calculations in pro forma financial statements	
Simpson, Rhett	Senior	26 Oct 2023	Registration Statement Support	Tie out of all numbers in the pro forma financial statements	
Gust, Ryan A.	Manager	02 Oct 2023	Registration Statement Support	Address comments within the management discussion and analysis (MD&A)	
Gust, Ryan A.	Manager	03 Oct 2023	Registration Statement Support	Update the 2022 Year End management discussion and analysis based on comments	
Gust, Ryan A.	Manager	03 Oct 2023	Registration Statement Support	Update the 2021 Year End management discussion and analysis based on comments	
Gust, Ryan A.	Manager	03 Oct 2023	Registration Statement Support	Update the 2023 Interim management discussion and analysis based on comments	
Gust, Ryan A.	Manager	05 Oct 2023	Registration Statement Support	Prepare the Consolidated Management Discussion and Analysis	
Gust, Ryan A.	Manager	06 Oct 2023	Registration Statement Support	Continue to prepare the Consolidated Management Discussion and Analysis	
Gust, Ryan A.	Manager	09 Oct 2023	Registration Statement Support	Prepare the Consolidated Management Discussion and Analysis	
Gust, Ryan A.	Manager	09 Oct 2023	Registration Statement Support	Address comments within the Consolidate Management Discussion and Analysis	
Gust, Ryan A.	Manager	10 Oct 2023	Registration Statement Support	Continue to prepare Consolidated Management Discussion and Analysis	
Gust, Ryan A.	Manager	10 Oct 2023	Registration Statement Support	Continue to address comments in the Consolidated Management Discussion and Analysis	
Gust, Ryan A.	Manager	11 Oct 2023	Registration Statement Support	Continue to prepare Consolidated Management Discussion and Analysis	
Gust, Ryan A.	Manager	11 Oct 2023	Registration Statement Support	Continue to address comments in the Consolidated Management Discussion and Analysis	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Gust, Ryan A.	Manager	11 Oct 2023	Registration Statement Support	Prepare Consolidated Management Discussion and Analysis Workbook	
Gust, Ryan A.	Manager	12 Oct 2023	Registration Statement Support	Prepare Consolidated Management Discussion and Analysis Workbook	
Gust, Ryan A.	Manager	12 Oct 2023	Registration Statement Support	Continue to prepare Consolidated Management Discussion and Analysis Workbook	
Gust, Ryan A.	Manager	12 Oct 2023	Registration Statement Support	Review the Consolidated Management Discussion and Analysis Workbook	
Gust, Ryan A.	Manager	13 Oct 2023	Registration Statement Support	Review the Consolidated Management Discussion and Analysis	
Gust, Ryan A.	Manager	16 Oct 2023	Registration Statement Support	Review the Consolidated Management Discussion and Analysis workbook	
Gust, Ryan A.	Manager	17 Oct 2023	Registration Statement Support	Prepare the third quarter Management Discussion and Analysis	
Gust, Ryan A.	Manager	18 Oct 2023	Registration Statement Support	Review the third quarter Management Discussion and Analysis	
Gust, Ryan A.	Manager	18 Oct 2023	Registration Statement Support	Review the third quarter Management Discussion and Analysis workbook	
Gust, Ryan A.	Manager	20 Oct 2023	Registration Statement Support	Prepare the third quarter Management Discussion and Analysis	
Gust, Ryan A.	Manager	20 Oct 2023	Registration Statement Support	Prepare the third quarter Management Discussion and Analysis workbook	
Gust, Ryan A.	Manager	23 Oct 2023	Registration Statement Support	Prepare total payroll to be used in pro forma	
Gust, Ryan A.	Manager	24 Oct 2023	Registration Statement Support	Prepare the Miner Table in the third quarter Management Discussion and Analysis	
Gust, Ryan A.	Manager	24 Oct 2023	Registration Statement Support	Review the second quarter Management Discussion and Analysis workbook	
Gust, Ryan A.	Manager	24 Oct 2023	Registration Statement Support	Review the second quarter Management Discussion and Analysis	
Gust, Ryan A.	Manager	25 Oct 2023	Registration Statement Support	Update the Consolidated Management Discussion and Analysis	
Gust, Ryan A.	Manager	25 Oct 2023	Registration Statement Support	Update the Consolidated Management Discussion and Analysis workbook	
Gust, Ryan A.	Manager	25 Oct 2023	Registration Statement Support	Update the second quarter Management Discussion and Analysis workbook	
Gust, Ryan A.	Manager	25 Oct 2023	Registration Statement Support	Update the second quarter Management Discussion and Analysis	
Gust, Ryan A.	Manager	25 Oct 2023	Registration Statement Support	Update the third quarter Management Discussion and Analysis	
Gust, Ryan A.	Manager	25 Oct 2023	Registration Statement Support	Review the third quarter Management Discussion and Analysis	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Gust, Ryan A.	Manager	25 Oct 2023	Registration Statement Support	Review the Consolidated Management Discussion and Analysis	
Gust, Ryan A.	Manager	26 Oct 2023	Registration Statement Support	Updated the year end Management Discussion and Analysis	
Gust, Ryan A.	Manager	26 Oct 2023	Registration Statement Support	Review the year end Management Discussion and Analysis	
Gust, Ryan A.	Manager	27 Oct 2023	Registration Statement Support	Prepare updated Management Discussion and Analysis	
Gust, Ryan A.	Manager	27 Oct 2023	Registration Statement Support	Update the third quarter Management Discussion and Analysis	
Gust, Ryan A.	Manager	30 Oct 2023	Registration Statement Support	Update year end Management Discussion and Analysis workbook	
Gust, Ryan A.	Manager	30 Oct 2023	Registration Statement Support	Update year end Management Discussion and Analysis	
Gust, Ryan A.	Manager	30 Oct 2023	Registration Statement Support	Review year end Financial Statements for Management Discussion and Analysis	
Gust, Ryan A.	Manager	31 Oct 2023	Registration Statement Support	Update management discussion and analysis for updated trial balance	
Gust, Ryan A.	Manager	31 Oct 2023	Registration Statement Support	Update management discussion and analysis workbook for updated trial balance	
Lindeman, Ryan P.	Senior	02 Oct 2023	Registration Statement Support	Research pro forma adjustments/ supporting adjustments in workbook - part 1	
Lindeman, Ryan P.	Senior	02 Oct 2023	Registration Statement Support	Research pro forma adjustments/ supporting adjustments in workbook - part 2	
Lindeman, Ryan P.	Senior	02 Oct 2023	Registration Statement Support	Update pro forma adjustments in pro forma tool	
Lindeman, Ryan P.	Senior	03 Oct 2023	Registration Statement Support	Research pro forma adjustments/ supporting adjustments in workbook - part 3	
Lindeman, Ryan P.	Senior	03 Oct 2023	Registration Statement Support	Research pro forma adjustments/ supporting adjustments in workbook - part 4	
Lindeman, Ryan P.	Senior	03 Oct 2023	Registration Statement Support	Entering pro forma adjustments into pro forma tool	
Lindeman, Ryan P.	Senior	04 Oct 2023	Registration Statement Support	Research pro forma adjustments/ supporting adjustments in workbook - part 5	
Lindeman, Ryan P.	Senior	04 Oct 2023	Registration Statement Support	Research pro forma adjustments/ supporting adjustments in workbook - part 6	
Lindeman, Ryan P.	Senior	05 Oct 2023	Registration Statement Support	Research pro forma adjustments/ supporting adjustments in workbook - part 7	
Lindeman, Ryan P.	Senior	06 Oct 2023	Registration Statement Support	Research pro forma adjustments/ supporting adjustments in workbook - part 8	
Lindeman, Ryan P.	Senior	09 Oct 2023	Registration Statement Support	Research pro forma adjustments/ supporting adjustments in workbook - part 9	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Lindeman, Ryan P.	Senior	09 Oct 2023	Registration Statement Support	Update pro forma adjustments in pro forma tool	
Lindeman, Ryan P.	Senior	10 Oct 2023	Registration Statement Support	Research pro forma adjustments/ supporting adjustments in workbook - part 10	
Lindeman, Ryan P.	Senior	10 Oct 2023	Registration Statement Support	Update pro forma adjustments within pro forma tool	
Lindeman, Ryan P.	Senior	11 Oct 2023	Registration Statement Support	Research pro forma adjustments/ supporting adjustments in workbook - part 11	
Lindeman, Ryan P.	Senior	11 Oct 2023	Registration Statement Support	Update pro forma adjustments within pro forma tool	
Lindeman, Ryan P.	Senior	12 Oct 2023	Registration Statement Support	Update pro forma adjustments within pro forma tool	
Oakley, Will A.	Manager	03 Oct 2023	Registration Statement Support	Review of Business Combination Memo	
Oakley, Will A.	Manager	04 Oct 2023	Registration Statement Support	Review of Business Combination Memo - part 2	
Zaman, Sabina	Partner/Principal	31 Oct 2023	Registration Statement Support	Executive review of pro forma	
Gray, Amaya	Staff	20 Oct 2023	Registration Statement Support	Update external status report deck based on J. Lipschutz's feedback	
Gray, Amaya	Staff	20 Oct 2023	Registration Statement Support	Update external status report to based on leadership review	
Sherpa,Tsering Y.	Manager	02 Nov 2023	Registration Statement Support	Meeting to discuss the warrant fair value impact on the pro forma EY Attendees: Y. Toh, B. Eo, E. Walsh, R. Simpson, S. Riley, T. Sherpa	
Eo,Brian Y	Manager	02 Nov 2023	Registration Statement Support	Meeting to discuss the warrant fair value impact on the pro forma EY Attendees: Y. Toh, B. Eo, E. Walsh, R. Simpson, S. Riley, T. Sherpa	
Walsh,Eric M.	Senior Manager	02 Nov 2023	Registration Statement Support	Meeting to discuss the warrant fair value impact on the pro forma EY Attendees: Y. Toh, B. Eo, E. Walsh, R. Simpson, S. Riley, T. Sherpa	
Simpson,Rhett	Senior	02 Nov 2023	Registration Statement Support	Meeting to discuss the warrant fair value impact on the pro forma EY Attendees: Y. Toh, B. Eo, E. Walsh, R. Simpson, S. Riley, T. Sherpa	
Riley,Sean	Senior Manager	02 Nov 2023	Registration Statement Support	Meeting to discuss the warrant fair value impact on the pro forma EY Attendees: Y. Toh, B. Eo, E. Walsh, R. Simpson, S. Riley, T. Sherpa	
Toh,Yvonne	Manager	02 Nov 2023	Registration Statement Support	Meeting to discuss the warrant fair value impact on the pro forma EY Attendees: Y. Toh, B. Eo, E. Walsh, R. Simpson, S. Riley, T. Sherpa	
Lin,Caleb	Senior Manager	02 Nov 2023	Registration Statement Support	Meeting to discuss warrant accounting and the impact on pro forma EY Attendees: Y. Toh, D. Horn, C. Lin	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Horn,David	Partner/Principal	02 Nov 2023	Registration Statement Support	Meeting to discuss warrant accounting and the impact on pro forma EY Attendees: Y. Toh, D. Horn, C. Lin	
Toh,Yvonne	Manager	02 Nov 2023	Registration Statement Support	Meeting to discuss warrant accounting and the impact on pro forma EY Attendees: Y. Toh, D. Horn, C. Lin	
Walsh,Eric M.	Senior Manager	02 Nov 2023	Registration Statement Support	Meeting to continue to discuss warrant accounting and the impact on pro forma EY Attendees: Y. Toh, E. Walsh	
Toh,Yvonne	Manager	02 Nov 2023	Registration Statement Support	Meeting to continue to discuss warrant accounting and the impact on pro forma EY Attendees: Y. Toh, E. Walsh	
Lin,Caleb	Senior Manager	03 Nov 2023	Registration Statement Support	Discuss Celsius Mining Pro forma Financial Statements Updates EY Attendees: C. Lin, D. Horn	
Horn,David	Partner/Principal	03 Nov 2023	Registration Statement Support	Discuss Celsius Mining Pro forma Financial Statements Updates EY Attendees: C. Lin, D. Horn	
Eo,Brian Y	Manager	07 Nov 2023	Registration Statement Support	Meeting to discuss the updates on Celsius Mining pro forma financial narrative and workbook. EY Attendees: B. Eo, D. Horn	
Horn,David	Partner/Principal	07 Nov 2023	Registration Statement Support	Meeting to discuss the updates on Celsius Mining pro forma financial narrative and workbook. EY Attendees: B. Eo, D. Horn	
Horn,David	Partner/Principal	07 Nov 2023	Registration Statement Support	Meeting to review auditor comments. EY Attendees: R. Simpson, D. Horn	
Simpson,Rhett	Senior	07 Nov 2023	Registration Statement Support	Meeting to review auditor comments. EY Attendees: R. Simpson, D. Horn	
Horn,David	Partner/Principal	07 Nov 2023	Registration Statement Support	Meeting to discuss auditor comment responses over the Celsius Mining pro forma financial statements.. EY Attendees: R. Simpson, B. Eo, D. Horn, S. Riley. Other Attendees: J. Block (Celsius)	
Eo,Brian Y	Manager	07 Nov 2023	Registration Statement Support	Meeting to discuss auditor comment responses over the Celsius Mining pro forma financial statements.. EY Attendees: R. Simpson, B. Eo, D. Horn, S. Riley. Other Attendees: J. Block (Celsius)	
Simpson,Rhett	Senior	07 Nov 2023	Registration Statement Support	Meeting to discuss auditor comment responses over the Celsius Mining pro forma financial statements.. EY Attendees: R. Simpson, B. Eo, D. Horn, S. Riley. Other Attendees: J. Block (Celsius)	
Riley,Sean	Senior Manager	07 Nov 2023	Registration Statement Support	Meeting to discuss auditor comment responses over the Celsius Mining pro forma financial statements.. EY Attendees: R. Simpson, B. Eo, D. Horn, S. Riley. Other Attendees: J. Block (Celsius)	
Horn,David	Partner/Principal	09 Nov 2023	Registration Statement Support	Discussion regarding Management Discussion and Analysis (MD&A) presentation EY Attendees: D. Horn, S. Riley	
Riley,Sean	Senior Manager	09 Nov 2023	Registration Statement Support	Discussion regarding Management Discussion and Analysis (MD&A) presentation EY Attendees: D. Horn, S. Riley	
Horn,David	Partner/Principal	08 Nov 2023	Registration Statement Support	Meeting to discuss Celsius Mining pro forma update for 9/30 EY Attendees: D. Horn, R. Simpson, B. Eo	
Eo,Brian Y	Manager	08 Nov 2023	Registration Statement Support	Meeting to discuss Celsius Mining pro forma update for 9/30 EY Attendees: D. Horn, R. Simpson, B. Eo	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Simpson,Rhett	Senior	08 Nov 2023	Registration Statement Support	Meeting to discuss Celsius Mining pro forma update for 9/30 EY Attendees: D. Horn, R. Simpson, B. Eo	
Helwing,Dan S.	Partner/Principal	01 Nov 2023	Registration Statement Support	Meeting to discuss cyber staking accounting policies EY Attendees: S. Riley, D. Helwing	
Riley,Sean	Senior Manager	01 Nov 2023	Registration Statement Support	Meeting to discuss cyber staking accounting policies EY Attendees: S. Riley, D. Helwing	
Helwing,Dan S.	Partner/Principal	06 Nov 2023	Registration Statement Support	Meeting to discuss SEC filing planning. EY Attendees: D. Helwing, S. Riley. Other Attendees: J. Block (Celsius)	
Riley,Sean	Senior Manager	06 Nov 2023	Registration Statement Support	Meeting to discuss SEC filing planning. EY Attendees: D. Helwing, S. Riley. Other Attendees: J. Block (Celsius)	
Helwing,Dan S.	Partner/Principal	07 Nov 2023	Registration Statement Support	Meeting to discuss SEC Celsius Mining pro forma updates EY Attendees: D. Horn, D. Helwing, S. Riley	
Horn,David	Partner/Principal	07 Nov 2023	Registration Statement Support	Meeting to discuss SEC Celsius Mining pro forma updates EY Attendees: D. Horn, D. Helwing, S. Riley	
Riley,Sean	Senior Manager	07 Nov 2023	Registration Statement Support	Meeting to discuss SEC Celsius Mining pro forma updates EY Attendees: D. Horn, D. Helwing, S. Riley	
McLean,Danielle	Manager	08 Nov 2023	Registration Statement Support	Review of Management's SEC Telephonic Inquiry Response Letter Number 2	
Lin,Caleb	Senior Manager	01 Nov 2023	Registration Statement Support	Review updated Celsius Mining valuation report for warrants	
Lin,Caleb	Senior Manager	02 Nov 2023	Registration Statement Support	Review updated Celsius Mining proforma financial statements	
Lin,Caleb	Senior Manager	03 Nov 2023	Registration Statement Support	Continue to review updated Celsius Mining proforma financial statements	
Lin,Caleb	Senior Manager	09 Nov 2023	Registration Statement Support	Continue to review updated Celsius Mining proforma financial statements	
Sherpa,Tsering Y.	Manager	02 Nov 2023	Registration Statement Support	Review of warrant disclosure and accounting approach	
Horn,David	Partner/Principal	07 Nov 2023	Registration Statement Support	Review of updated Celsius Mining pro forma financial information	
Helwing,Dan S.	Partner/Principal	03 Nov 2023	Registration Statement Support	Review draft accounting policy disclosure	
Simpson,Rhett	Senior	02 Nov 2023	Registration Statement Support	Review of the Celsius Mining pro forma financial narrative and incorporation of commentary.	
Simpson,Rhett	Senior	02 Nov 2023	Registration Statement Support	Update of Celsius Mining pro forma financial statement for the latest financial statements	
Simpson,Rhett	Senior	02 Nov 2023	Registration Statement Support	Response to commentary left by the technical accounting group over the Celsius Mining pro forma financial statements	
Simpson,Rhett	Senior	03 Nov 2023	Registration Statement Support	Provide feedback during review of Celsius Mining pro forma financial statements	
Simpson,Rhett	Senior	07 Nov 2023	Registration Statement Support	Update of pro forma financial statements for the most updated trial balance	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Simpson,Rhett	Senior	07 Nov 2023	Registration Statement Support	Response to auditor comments over the pro forma financial statements	
Simpson,Rhett	Senior	08 Nov 2023	Registration Statement Support	Rollforward of the pro forma financial statement underlying workbook and support for the September 30th period	
Simpson,Rhett	Senior	08 Nov 2023	Registration Statement Support	Rollforward of the pro forma financial statement financial statements for the September 30th period	
Gust, Ryan A.	Manager	01 Nov 2023	Registration Statement Support	Research the disclosure requirements for the Form 10 financial statements	
Gust, Ryan A.	Manager	01 Nov 2023	Registration Statement Support	Update the second quarter management discussion and analysis excel support workbook (MD&A)	
Gust, Ryan A.	Manager	01 Nov 2023	Registration Statement Support	Continue to update the second quarter management discussion and analysis (MD&A) word document	
Gust, Ryan A.	Manager	02 Nov 2023	Registration Statement Support	Continuation of updates to second quarter management discussion and analysis excel support workbook (MD&A)	
Gust, Ryan A.	Manager	02 Nov 2023	Registration Statement Support	Update the second quarter management discussion and analysis (MD&A) word document continued	
Gust, Ryan A.	Manager	03 Nov 2023	Registration Statement Support	Update the second quarter management discussion and analysis (MD&A) workbook	
Gust, Ryan A.	Manager	03 Nov 2023	Registration Statement Support	Update the second quarter management discussion and analysis	
Gust, Ryan A.	Manager	06 Nov 2023	Registration Statement Support	Review Celsius Form 10 for Management Discussion and Analysis (MD&A)	
Gust, Ryan A.	Manager	06 Nov 2023	Registration Statement Support	Update Celsius Form 10 for Management Discussion and Analysis (MD&A)	
Gust, Ryan A.	Manager	06 Nov 2023	Registration Statement Support	Update the second quarter management discussion and analysis (MD&A) workbook	
Gust, Ryan A.	Manager	06 Nov 2023	Registration Statement Support	Update the second quarter management discussion and analysis (MD&A)	
Gust, Ryan A.	Manager	07 Nov 2023	Registration Statement Support	Continue to review Celsius Form 10 for Management Discussion and Analysis (MD&A) based on updates from lawyers	
Gust, Ryan A.	Manager	07 Nov 2023	Registration Statement Support	Continue to update the Form 10 for the second quarter section of the Management Discussion and Analysis (MD&A) following updates from Celsius	
Gust, Ryan A.	Manager	08 Nov 2023	Registration Statement Support	Update the Form 10 liquidity and capital resources section for the Management Discussion and Analysis (MD&A) based on updated facts from Celsius	
Gust, Ryan A.	Manager	08 Nov 2023	Registration Statement Support	Continue to update the Form 10 for the Cost to Mine a BTC and Key Operating and Financial Indicator sections of the Management Discussion and Analysis (MD&A) based on updated facts from Celsius	

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	
Gust, Ryan A.	Manager	08 Nov 2023	Registration Statement Support	Continue to review the second quarter result of operations section of the management discussion and analysis (MD&A) workbook updated facts from Celsius	
Gust, Ryan A.	Manager	09 Nov 2023	Registration Statement Support	Continue to review the second quarter management discussion and analysis (MD&A) workbook based upon figures from Celsius	
Gust, Ryan A.	Manager	09 Nov 2023	Registration Statement Support	Continue to update Celsius Form 10 for the year end result of operations section of the Management Discussion and Analysis (MD&A) based on material items from Celsius	
Gust, Ryan A.	Manager	09 Nov 2023	Registration Statement Support	Update the third quarter management discussion and analysis (MD&A) workbook	
Gust, Ryan A.	Manager	09 Nov 2023	Registration Statement Support	Continue to update the third quarter management discussion and analysis (MD&A)	
Riley,Sean	Senior Manager	07 Nov 2023	Registration Statement Support	Secondary review of pro forma financial statements based on updates to the trial balance.	
Riley,Sean	Senior Manager	08 Nov 2023	Registration Statement Support	Secondary review of 9/30/23 pro forma support workbook.	
Riley,Sean	Senior Manager	08 Nov 2023	Registration Statement Support	Secondary review of 6/30/23 cash flows included in Form 10.	
Riley,Sean	Senior Manager	09 Nov 2023	Registration Statement Support	Secondary review of 6/30/23 managements discussion and analysis (MD&A) period over period flux.	
Riley,Sean	Senior Manager	09 Nov 2023	Registration Statement Support	Secondary review of 6/30/23 management's discussion and analysis (MD&A) period over period support workbook.	
Riley,Sean	Senior Manager	09 Nov 2023	Registration Statement Support	Secondary review of 6/30/23 key operating and financial indicators in the Form 10.	
Toh,Yvonne	Manager	01 Nov 2023	Registration Statement Support	Review valuation report warrants and determine pro forma impact	
Toh,Yvonne	Manager	02 Nov 2023	Registration Statement Support	Preparation of Celsius Mining pro forma workbook support for warrants	
Toh,Yvonne	Manager	03 Nov 2023	Registration Statement Support	Review Celsius Mining pro forma updates	
Total					

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description
Gandz,Benjamin	Senior Manager	02 Jul 2023	Transfer Pricing	Reviewing working paper files received from client in connection with management allocation. Attendees - B. Gandz (EY), A. Sussman (EY), and E.Geron (EY)
Gandz,Benjamin	Senior Manager	02 Jul 2023	Transfer Pricing	Analyzing the headcount of the various departments per each Company entity. Attendees - B.Gandz (EY), and A.Sussman (EY)
Gandz,Benjamin	Senior Manager	02 Jul 2023	Transfer Pricing	Reviewing working paper files received from client in connection with Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis. Attendees - B. Gandz (EY),and A. Sussman (EY)
Geron,Eyal	Manager	02 Jul 2023	Transfer Pricing	Reviewing working paper files received from client in connection with management allocation. Attendees - B. Gandz (EY), A. Sussman (EY), and E.Geron (EY)
Sussman,Adam	Senior	02 Jul 2023	Transfer Pricing	Reviewing working paper files received from client in connection with management allocation. Attendees - B. Gandz (EY), A. Sussman (EY), and E.Geron (EY)
Sussman,Adam	Senior	02 Jul 2023	Transfer Pricing	Analyzing the headcount of the various departments per each Company entity. Attendees - B.Gandz (EY), and A.Sussman (EY)
Sussman,Adam	Senior	02 Jul 2023	Transfer Pricing	Reviewing working paper files received from client in connection with Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis. Attendees - B. Gandz (EY),and A. Sussman (EY)
Erell,Dana	Partner	03 Jul 2023	Transfer Pricing	Analyzing Development, Enhancement, Maintenance, Protection and Exploitation ("DEMPE") analysis and assumptions. Attendees - A. Sussman (EY), B. Gandz (EY), D.Erell (EY), E.Gonen and E.Geron (EY)
Gandz,Benjamin	Senior Manager	03 Jul 2023	Transfer Pricing	Drafting action plan for documentation including local file and contemporaneous files. B.Gandz (EY)
Gandz,Benjamin	Senior Manager	03 Jul 2023	Transfer Pricing	Reviewing previous files and analyzing all working paper files. Attendees - B. Gandz (EY), and A.Sussman (EY)
Gandz,Benjamin	Senior Manager	03 Jul 2023	Transfer Pricing	Analyzing Development, Enhancement, Maintenance, Protection and Exploitation ("DEMPE") analysis and assumptions. Attendees - A. Sussman (EY), B. Gandz (EY), D.Erell (EY), E.Gonen and E.Geron (EY)
Geron,Eyal	Manager	03 Jul 2023	Transfer Pricing	Analyzing Development, Enhancement, Maintenance, Protection and Exploitation ("DEMPE") analysis and assumptions. Attendees - A. Sussman (EY), B. Gandz (EY), D.Erell (EY), E.Gonen and E.Geron (EY)

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description
Gonen,Eyal	Partner	03 Jul 2023	Transfer Pricing	Analyzing Development, Enhancement, Maintenance, Protection and Exploitation ("DEMPE") analysis and assumptions. Attendees A. Sussman (EY), B. Gandz (EY), D.Erell (EY), E.Gonen and E.Geron (EY)
Sussman,Adam	Senior	03 Jul 2023	Transfer Pricing	Reviewing previous files and analyzing all working paper files. Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY), and A.Sussman (EY)
Sussman,Adam	Senior	03 Jul 2023	Transfer Pricing	Analyzing Development, Enhancement, Maintenance, Protection and Exploitation ("DEMPE") analysis and assumptions. Attendees A. Sussman (EY), B. Gandz (EY), D.Erell (EY), E.Gonen and E.Geron (EY)
Erell,Dana	Partner	04 Jul 2023	Transfer Pricing	Reviewing action plan, background of facts and assumptions to be implemented into Local File, Masterfile, and Contemporaneous Documentation. Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY), D.Erell (EY) and D.Erell (EY).
Gandz,Benjamin	Senior Manager	04 Jul 2023	Transfer Pricing	Reviewing action plan, background of facts and assumptions to be implemented into Local File, Masterfile, and Contemporaneous Documentation. Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY), D.Erell (EY) and D.Erell (EY).
Gandz,Benjamin	Senior Manager	04 Jul 2023	Transfer Pricing	Preparing client data request. Attendees A.Sussman (EY), E.Geron and B. Gandz (EY)
Geron,Eyal	Manager	04 Jul 2023	Transfer Pricing	Reviewing action plan, background of facts and assumptions to be implemented into Local File, Masterfile, and Contemporaneous Documentation. Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY), D.Erell (EY) and D.Erell (EY).
Geron,Eyal	Manager	04 Jul 2023	Transfer Pricing	Preparing client data request. Attendees A.Sussman (EY), E.Geron and B. Gandz (EY)
Gonen,Eyal	Partner	04 Jul 2023	Transfer Pricing	Reviewing action plan, background of facts and assumptions to be implemented into Local File, Masterfile, and Contemporaneous Documentation. Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY), D.Erell (EY) and D.Erell (EY).
Sussman,Adam	Senior	04 Jul 2023	Transfer Pricing	Preparing client data request. Attendees A.Sussman (EY), E.Geron and B. Gandz (EY)

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description
Sussman,Adam	Senior	04 Jul 2023	Transfer Pricing	Reviewing action plan, background of facts and assumptions to implemented into Local File, Masterfile, and Contemporaneous Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY), (EY) and D.Erell (EY).
Erell,Dana	Partner	05 Jul 2023	Transfer Pricing	Reviewing working paper files received from client in connection management allocation. D.Erell (EY)
Erell,Dana	Partner	05 Jul 2023	Transfer Pricing	Performing economic analyses for the profit split and comprehensive analysis of Development, Enhancement, Maintenance, Protection Exploitation ("DEMPE") analysis - Day 1. Attendees B.Gandz A.Sussman (EY), D.Erell (EY), E.Gonen (EY) and E.Geron (EY)
Gandz,Benjamin	Senior Manager	05 Jul 2023	Transfer Pricing	Reviewing write-up of the corporate analysis and Bankruptcy proceedings B.Gandz (EY)
Gandz,Benjamin	Senior Manager	05 Jul 2023	Transfer Pricing	Performing economic analyses for the profit split and comprehensive analysis of Development, Enhancement, Maintenance, Protection Exploitation ("DEMPE") analysis - Day 1. Attendees B.Gandz A.Sussman (EY), D.Erell (EY), E.Gonen (EY) and E.Geron (EY)
Geron,Eyal	Manager	05 Jul 2023	Transfer Pricing	Performing economic analyses for the profit split and comprehensive analysis of Development, Enhancement, Maintenance, Protection Exploitation ("DEMPE") analysis - Day 1. Attendees B.Gandz A.Sussman (EY), D.Erell (EY), E.Gonen (EY) and E.Geron (EY)
Gonen,Eyal	Partner	05 Jul 2023	Transfer Pricing	Analyzing working paper filings received from client. E.Gonen
Gonen,Eyal	Partner	05 Jul 2023	Transfer Pricing	Performing economic analyses for the profit split and comprehensive analysis of Development, Enhancement, Maintenance, Protection Exploitation ("DEMPE") analysis - Day 1. Attendees B.Gandz A.Sussman (EY), D.Erell (EY), E.Gonen (EY) and E.Geron (EY)
Sussman,Adam	Senior	05 Jul 2023	Transfer Pricing	Drafting a write-up detailing developments in the corporate structure Celsius Group and Bankruptcy proceedings. A.Sussman (EY)
Sussman,Adam	Senior	05 Jul 2023	Transfer Pricing	Performing economic analyses for the profit split and comprehensive analysis of Development, Enhancement, Maintenance, Protection Exploitation ("DEMPE") analysis - Day 1. Attendees B.Gandz A.Sussman (EY), D.Erell (EY), E.Gonen (EY) and E.Geron (EY)
Erell,Dana	Partner	12 Jul 2023	Transfer Pricing	Reviewing work to date and drafting action plan. Attendees D. and E. Gonen (EY)
Gandz,Benjamin	Senior Manager	12 Jul 2023	Transfer Pricing	Draft notes and questions for upcoming meeting with the client. (EY)

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description
Gandz,Benjamin	Senior Manager	12 Jul 2023	Transfer Pricing	Reviewing notes and questions for upcoming meeting with the client. Attendees: B.Gandz (EY) and E.Geron (EY)
Gandz,Benjamin	Senior Manager	12 Jul 2023	Transfer Pricing	Meeting with client to analyze contribution with GK8, and to discuss background of facts and assumptions. Attendees - B. Gandz (EY), E. Geron (EY), L. Koren (Celsius), J.Fulay (Celsius) and M. Nachshon (Celsius)
Geron,Eyal	Manager	12 Jul 2023	Transfer Pricing	Reviewing notes and questions for upcoming meeting with the client. Attendees: B.Gandz (EY) and E.Geron (EY)
Geron,Eyal	Manager	12 Jul 2023	Transfer Pricing	Meeting with client to analyze contribution with GK8, and to discuss background of facts and assumptions. Attendees - B. Gandz (EY), E. Geron (EY), L. Koren (Celsius), J.Fulay (Celsius) and M. Nachshon (Celsius)
Gonen,Eyal	Partner	12 Jul 2023	Transfer Pricing	Reviewing work to date and drafting action plan. Attendees D. Gonen and E. Gonen (EY)
Sussman,Adam	Senior	16 Jul 2023	Transfer Pricing	Reviewing the various Celsius entities and the various roles with respect to HQ allocation. A.Sussman (EY)
Sussman,Adam	Senior	16 Jul 2023	Transfer Pricing	Reviewing working paper files received from client with regard to HQ Allocation. A. Sussman (EY)
Sussman,Adam	Senior	17 Jul 2023	Transfer Pricing	Analyzing contribution of GK8. A.Sussman (EY)
Sussman,Adam	Senior	18 Jul 2023	Transfer Pricing	Drafting Introductory description and business overview incorporated into bankruptcy proceedings for Contemporaneous HQ allocation re 1. A.Sussman (EY)
Erell,Dana	Partner	19 Jul 2023	Transfer Pricing	Reviewing allocation of profits/ losses between Celsius Group and D.Erell (EY)
Gandz,Benjamin	Senior Manager	19 Jul 2023	Transfer Pricing	Reviewing Introductory description and business overview incorporated into bankruptcy proceedings for Contemporaneous HQ allocation re B.Gandz (EY)
Gandz,Benjamin	Senior Manager	19 Jul 2023	Transfer Pricing	Analyzing working paper filings received from client in connection with management allocation and contributions. B.Gandz (EY)
Sussman,Adam	Senior	19 Jul 2023	Transfer Pricing	Drafting Introductory description and business overview incorporated into bankruptcy proceedings for Contemporaneous HQ allocation re 2. A.Sussman (EY)
Sussman,Adam	Senior	19 Jul 2023	Transfer Pricing	Reviewing working paper filings received from client in connection with management allocation. A. Sussman (EY)

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description
Erell,Dana	Partner	20 Jul 2023	Transfer Pricing	Performing economic analyses for the profit split and comprehensive analysis of Development, Enhancement, Maintenance, Protection and Exploitation ("DEMPE") analysis - Day 2. Attendees B.Gandz (EY), A.Sussman (EY), D.Erell (EY), E.Gonen (EY) and E.Geron (EY)
Gandz,Benjamin	Senior Manager	20 Jul 2023	Transfer Pricing	Performing economic analyses for the profit split and comprehensive analysis of Development, Enhancement, Maintenance, Protection and Exploitation ("DEMPE") analysis - Day 2. Attendees B.Gandz (EY), A.Sussman (EY), D.Erell (EY), E.Gonen (EY) and E.Geron (EY)
Geron,Eyal	Manager	20 Jul 2023	Transfer Pricing	Performing economic analyses for the profit split and comprehensive analysis of Development, Enhancement, Maintenance, Protection and Exploitation ("DEMPE") analysis - Day 2. Attendees B.Gandz (EY), A.Sussman (EY), D.Erell (EY), E.Gonen (EY) and E.Geron (EY)
Gonen,Eyal	Partner	20 Jul 2023	Transfer Pricing	Performing economic analyses for the profit split and comprehensive analysis of Development, Enhancement, Maintenance, Protection and Exploitation ("DEMPE") analysis - Day 2. Attendees B.Gandz (EY), A.Sussman (EY), D.Erell (EY), E.Gonen (EY) and E.Geron (EY)
Sussman,Adam	Senior	20 Jul 2023	Transfer Pricing	Performing economic analyses for the profit split and comprehensive analysis of Development, Enhancement, Maintenance, Protection and Exploitation ("DEMPE") analysis - Day 2. Attendees B.Gandz (EY), A.Sussman (EY), D.Erell (EY), E.Gonen (EY) and E.Geron (EY)
Sussman,Adam	Senior	20 Jul 2023	Transfer Pricing	Drafting Introductory description and business overview incorporated into bankruptcy proceedings for Contemporaneous HQ allocation re 3. A.Sussman (EY)
Erell,Dana	Partner	23 Jul 2023	Transfer Pricing	Reviewing the description of the Bankruptcy and Celsius entities. D.Erell (EY)
Gandz,Benjamin	Senior Manager	23 Jul 2023	Transfer Pricing	Reviewing industry specific information. B.Gandz (EY)
Gonen,Eyal	Partner	23 Jul 2023	Transfer Pricing	Reviewing Development, Enhancement, Maintenance, Protection and Exploitation ("DEMPE") analysis . E.Gonen (EY)
Gonen,Eyal	Partner	23 Jul 2023	Transfer Pricing	Reviewing transfer pricing model and headquarters cost allocation. E.Gonen (EY)
Sussman,Adam	Senior	23 Jul 2023	Transfer Pricing	Analyzing industry specific information and drafting comprehensive Industry analysis - Day 1. A.Sussman (EY)
Sussman,Adam	Senior	23 Jul 2023	Transfer Pricing	Analyzing industry specific information and drafting comprehensive Industry analysis - Day 1. A.Sussman (EY)

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description
Erell,Dana	Partner	24 Jul 2023	Transfer Pricing	Analyzing the most appropriate allocation key to be applied to the allocation. D.Erell (EY)
Erell,Dana	Partner	24 Jul 2023	Transfer Pricing	Review of Celsius's Group overview and Bankruptcy proceedings (EY)
Gandz,Benjamin	Senior Manager	24 Jul 2023	Transfer Pricing	Reviewing Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis. B. Gandz (EY)
Gandz,Benjamin	Senior Manager	24 Jul 2023	Transfer Pricing	Drafting the selection of appropriate allocate keys to be applied to the allocation. B. Gandz (EY)
Sussman,Adam	Senior	24 Jul 2023	Transfer Pricing	Analyzing industry specific information and drafting comprehensive industry analysis - Day 2. A.Sussman (EY)
Sussman,Adam	Senior	24 Jul 2023	Transfer Pricing	Analyzing industry specific information and drafting comprehensive industry analysis - Day 2. A.Sussman (EY)
Erell,Dana	Partner	25 Jul 2023	Transfer Pricing	Reviewing the economic analysis and HQ allocation documentation. D.Erell (EY)
Gandz,Benjamin	Senior Manager	25 Jul 2023	Transfer Pricing	Review of the characterization of the various Celsius entities. B. Gandz (EY)
Sussman,Adam	Senior	25 Jul 2023	Transfer Pricing	Drafting the functions, risks, and assets of the relevant entities for headquarters allocation documentation. Attendees - B. Gandz (EY), Sussman (EY), E. Gonen (EY), and E. Geron (EY)
Sussman,Adam	Senior	25 Jul 2023	Transfer Pricing	Drafting functions of relevant entities for HQ allocation documentation - Day 1. A. Sussman (EY)
Sussman,Adam	Senior	25 Jul 2023	Transfer Pricing	Drafting transaction flow, and review of corporate structure. A. Sussman (EY)
Sussman,Adam	Senior	25 Jul 2023	Transfer Pricing	Drafting economic analysis to explain profit allocations. A.Sussman (EY)
Sussman,Adam	Senior	25 Jul 2023	Transfer Pricing	Drafting the relevant entities risks for headquarters allocation documentation - Day 1. A. Sussman (EY)
Gandz,Benjamin	Senior Manager	26 Jul 2023	Transfer Pricing	Prepare for meeting with client and review data request. B. Gandz (EY)
Gandz,Benjamin	Senior Manager	26 Jul 2023	Transfer Pricing	Meeting with client to discuss progress of work and missing information. B.Gandz (EY)
Gandz,Benjamin	Senior Manager	26 Jul 2023	Transfer Pricing	Review of contemporaneous documentation for headquarters allocation. B.Gandz (EY)
Sussman,Adam	Senior	26 Jul 2023	Transfer Pricing	Reviewing the contributions made between Celsius affiliated entities and technology based professional services. A.Sussman (EY)

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description
Sussman,Adam	Senior	26 Jul 2023	Transfer Pricing	Drafting the functions of Celsius affiliated entities, and assessing A.Sussman (EY)
Sussman,Adam	Senior	26 Jul 2023	Transfer Pricing	Reviewing the functional analysis and adding the relevant missing A.Sussman (EY)
Erell,Dana	Partner	27 Jul 2023	Transfer Pricing	Reviewing the Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMPE") analysis and economic analysis. D.Erell (EY)
Gandz,Benjamin	Senior Manager	27 Jul 2023	Transfer Pricing	Reviewing GK8 functional analysis and associated risks. B.Gandz (EY)
Gandz,Benjamin	Senior Manager	27 Jul 2023	Transfer Pricing	Reviewing UK and Mining functional analysis and associated risks. B.Gandz (EY)
Sussman,Adam	Senior	27 Jul 2023	Transfer Pricing	Drafting GK8 (New Allocation) functional and additions post completion. A.Sussman (EY)
Sussman,Adam	Senior	27 Jul 2023	Transfer Pricing	Drafting explanation on cost allocation between Celsius affiliated entities. A.Sussman (EY)
Sussman,Adam	Senior	27 Jul 2023	Transfer Pricing	Drafting and Editing functional and entity descriptions from client discussions. A.Sussman (EY)
Erell,Dana	Partner	30 Jul 2023	Transfer Pricing	Reviewing work to date and stage of completion of project. Attendees - Gonen (EY) and D. Erell (EY)
Gandz,Benjamin	Senior Manager	30 Jul 2023	Transfer Pricing	Drafting the economic analysis - Day 2. B.Gandz (EY)
Gandz,Benjamin	Senior Manager	30 Jul 2023	Transfer Pricing	Analyzing the allocations in connection to other services within the group. B.Gandz (EY)
Gonen,Eyal	Partner	30 Jul 2023	Transfer Pricing	Reviewing work to date and stage of completion of project. Attendees - Gonen (EY) and D. Erell (EY)
Sussman,Adam	Senior	30 Jul 2023	Transfer Pricing	Drafting Business Description incorporating profit split between Celsius and relevant entities - Day 1. A.Sussman (EY)
Sussman,Adam	Senior	30 Jul 2023	Transfer Pricing	Drafting Business Description incorporating profit split between Celsius and relevant entities - Day 1. A.Sussman (EY)
Sussman,Adam	Senior	30 Jul 2023	Transfer Pricing	Drafting Business Descriptions of Celsius European entities - Day 1. A.Sussman (EY)
Gandz,Benjamin	Senior Manager	31 Jul 2023	Transfer Pricing	Reviewing intercompany/ institutional loans to be incorporated into the 2022. Attendees - B. Gandz (EY), A. Sussman (EY), and E. Geron (EY)
Gandz,Benjamin	Senior Manager	31 Jul 2023	Transfer Pricing	Drafting the economic analysis - Day 3. B.Gandz (EY)
Geron,Eyal	Manager	31 Jul 2023	Transfer Pricing	Reviewing intercompany/ institutional loans to be incorporated into the 2022. Attendees - B. Gandz (EY), A. Sussman (EY), and E. Geron (EY)

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description
Sussman,Adam	Senior	31 Jul 2023	Transfer Pricing	Reviewing intercompany/ institutional loans to be incorporated 2022. Attendees - B. Gandz (EY), A. Sussman (EY), and E. Ge
Sussman,Adam	Senior	31 Jul 2023	Transfer Pricing	Drafting Business Description incorporating profit split between relevant entities - Day 2. A.Sussman (EY)
Sussman,Adam	Senior	31 Jul 2023	Transfer Pricing	Drafting Business Descriptions of Celsius European entities - D A.Sussman (EY)
Gandz,Benjamin	Senior Manager	01 Aug 2023	Transfer Pricing	Reviewing the Headquarter Allocation report - Day 1
Gandz,Benjamin	Senior Manager	01 Aug 2023	Transfer Pricing	Reviewing the Functional Analysis and add relevant information bankruptcy proceedings - Day 1
Gandz,Benjamin	Senior Manager	01 Aug 2023	Transfer Pricing	Analyzing the intercompany/ institutional loans to be implemented Headquarter allocation report - Day 1
Sussman,Adam	Senior	01 Aug 2023	Transfer Pricing	Reviewing the various Celsius's entities involved in the profit split documentation
Sussman,Adam	Senior	01 Aug 2023	Transfer Pricing	Drafting the introduction and executive summary for profit split documentation
Sussman,Adam	Senior	01 Aug 2023	Transfer Pricing	Drafting facts and summary section and business overview for p 6662 documentation - Day 1
Gandz,Benjamin	Senior Manager	01 Aug 2023	Transfer Pricing	Reviewing the executive summary, and business overview, and transactions incorporated - Day 1
Gandz,Benjamin	Senior Manager	02 Aug 2023	Transfer Pricing	Reviewing the executive summary, and business overview, and transactions incorporated - Day 2
Gandz,Benjamin	Senior Manager	02 Aug 2023	Transfer Pricing	Reviewing the Functional Analysis and add relevant information bankruptcy proceedings - Day 2
Gandz,Benjamin	Senior Manager	02 Aug 2023	Transfer Pricing	Reviewing the Headquarter Allocation report - Day 2
Gandz,Benjamin	Senior Manager	02 Aug 2023	Transfer Pricing	Analyzing the intercompany/ institutional loans to be implemented Headquarter allocation report - Day 1
Sussman,Adam	Senior	02 Aug 2023	Transfer Pricing	Drafting facts and summary section and business overview for p 6662 documentation - Day 2
Sussman,Adam	Senior	02 Aug 2023	Transfer Pricing	Drafting the introduction and executive summary for profit split documentation - Day 2
Sussman,Adam	Senior	02 Aug 2023	Transfer Pricing	Drafting and researching comparable industries for industry analysis profit split 6662 documentation
Sussman,Adam	Senior	02 Aug 2023	Transfer Pricing	Drafting the relevant entity descriptions and functions for profit split documentation - Day 1

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description
Gandz,Benjamin	Senior Manager	03 Aug 2023	Transfer Pricing	Reviewing the relevant entity descriptions and functions for profit split documentation
Sussman,Adam	Senior	03 Aug 2023	Transfer Pricing	Drafting facts and summary section and business overview for profit split 6662 documentation - Day 3
Sussman,Adam	Senior	03 Aug 2023	Transfer Pricing	Drafting the introduction and executive summary for profit split 6662 documentation - Day 3
Sussman,Adam	Senior	03 Aug 2023	Transfer Pricing	Drafting the relevant entity descriptions and functions for profit split 6662 documentation - Day 3
Gandz,Benjamin	Senior Manager	06 Aug 2023	Transfer Pricing	Reviewing the facts and assumptions and checking regulations for Israel and United States Transfer Pricing perspective
Gandz,Benjamin	Senior Manager	06 Aug 2023	Transfer Pricing	Reviewing the Functional Analysis
Gandz,Benjamin	Senior Manager	06 Aug 2023	Transfer Pricing	Drafting amendments for Business Overview in HQ allocation report
Sussman,Adam	Senior	06 Aug 2023	Transfer Pricing	Review of HQ allocation report post client comments and new information Attendees - B.Gandz (EY), A.Sussman (EY)
Gandz,Benjamin	Senior Manager	06 Aug 2023	Transfer Pricing	Review of HQ allocation report post client comments and new information Attendees - B.Gandz (EY), A.Sussman (EY)
Sussman,Adam	Senior	06 Aug 2023	Transfer Pricing	Drafting amendments in Functional Analysis in HQ allocation report
Sussman,Adam	Senior	06 Aug 2023	Transfer Pricing	Drafting amendments in Economic Analysis in HQ allocation report
Sussman,Adam	Senior	06 Aug 2023	Transfer Pricing	Drafting amendments to Executive Summary in HQ allocation report
Sussman,Adam	Senior	07 Aug 2023	Transfer Pricing	Meeting with client to draft bankruptcy description and to analyze remaining core departments and entities of the Group. Attendees: B.Gandz (EY), A.Sussman (EY), Lior Koren (Celsius)
Gandz,Benjamin	Senior Manager	07 Aug 2023	Transfer Pricing	Reviewing the Bankruptcy description to be implemented into report meeting with client - Day 1
Gandz,Benjamin	Senior Manager	07 Aug 2023	Transfer Pricing	Reviewing the core entities functions and descriptions post client meeting - Day 1
Gandz,Benjamin	Senior Manager	07 Aug 2023	Transfer Pricing	Meeting with client to draft bankruptcy description and to analyze remaining core departments and entities of the Group. Attendees: B.Gandz (EY), A.Sussman (EY), Lior Koren (Celsius)
Sussman,Adam	Senior	07 Aug 2023	Transfer Pricing	Drafting description on bankruptcy and core entities - Day 1
Sussman,Adam	Senior	07 Aug 2023	Transfer Pricing	Drafting description on bankruptcy and core entities - Day 1
Sussman,Adam	Senior	07 Aug 2023	Transfer Pricing	Drafting description of main core functions of the relevant Group - Day 1

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description
Gandz,Benjamin	Senior Manager	08 Aug 2023	Transfer Pricing	Reviewing the Bankruptcy description to be implemented into r meeting with client - Day 2
Gandz,Benjamin	Senior Manager	08 Aug 2023	Transfer Pricing	Reviewing the core entities functions and descriptions post client Day 2
Sussman,Adam	Senior	08 Aug 2023	Transfer Pricing	Drafting description on bankruptcy and core entities - Day 2
Sussman,Adam	Senior	08 Aug 2023	Transfer Pricing	Drafting description of main core functions of the relevant Group Day 2
Gandz,Benjamin	Senior Manager	09 Aug 2023	Transfer Pricing	Reviewing the Economic Analysis
Gandz,Benjamin	Senior Manager	09 Aug 2023	Transfer Pricing	Reviewing and making amendments to bankruptcy description a entities functions
Sussman,Adam	Senior	09 Aug 2023	Transfer Pricing	Drafting description of main core functions of the relevant Group Day 3
Geron,Eyal	Manager	09 Aug 2023	Transfer Pricing	Reviewing the cost allocation in relation to the management act
Sussman,Adam	Senior	09 Aug 2023	Transfer Pricing	Drafting description on bankruptcy and core entities - Day 3
Gandz,Benjamin	Senior Manager	09 Aug 2023	Transfer Pricing	Reviewing relevant entity descriptions and bankruptcy segment
Sussman,Adam	Senior	09 Aug 2023	Transfer Pricing	Drafting amendments to the relevant entity descriptions and ma changes to rest of Headquarter allocation document accordingly
Sussman,Adam	Senior	10 Aug 2023	Transfer Pricing	Drafting amendments to functional analysis and executive sum Headquarter allocation report
Gandz,Benjamin	Senior Manager	10 Aug 2023	Transfer Pricing	Drafting the Economic Analysis, and making reference to the U Transfer Pricing Methodology - Day 1.
Gandz,Benjamin	Senior Manager	10 Aug 2023	Transfer Pricing	Reviewing Business Overview and Executive Summary in Head allocation report.
Sussman,Adam	Senior	10 Aug 2023	Transfer Pricing	Drafting amendments to business overview Headquarter allocat Day 1.
Sussman,Adam	Senior	10 Aug 2023	Transfer Pricing	Meeting to discuss the Functional Analysis and Core entities ro Attendees - A.Sussman (EY), B.Gandz (EY), E.Geron (EY)
Gandz,Benjamin	Senior Manager	10 Aug 2023	Transfer Pricing	Meeting to discuss the Functional Analysis and Core entities ro Attendees - A.Sussman (EY), B.Gandz (EY), E.Geron (EY)
Geron,Eyal	Manager	10 Aug 2023	Transfer Pricing	Meeting to discuss the Functional Analysis and Core entities ro Attendees - A.Sussman (EY), B.Gandz (EY), E.Geron (EY)
Sussman,Adam	Senior	10 Aug 2023	Transfer Pricing	Drafting amendments to business overview Headquarter allocat Day 1.

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description
Gandz,Benjamin	Senior Manager	13 Aug 2023	Transfer Pricing	Drafting the Economic Analysis, and making reference to the U Transfer Pricing Methodology - Day 2
Gandz,Benjamin	Senior Manager	13 Aug 2023	Transfer Pricing	Reviewing the cost allocations and making amendments.
Sussman,Adam	Senior	13 Aug 2023	Transfer Pricing	Reviewing and amending the 'Business Overview' and 'Relevant segment of the Headquarter Allocation report - Day 1
Sussman,Adam	Senior	13 Aug 2023	Transfer Pricing	Drafting amendments to "Corporate Structure' and to Functions Assets ("FAR") in Headquarter Allocation report - Day 1.
Gandz,Benjamin	Senior Manager	14 Aug 2023	Transfer Pricing	Drafting the Economic Analysis, and making reference to the U Transfer Pricing Methodology - Day 2.
Gandz,Benjamin	Senior Manager	14 Aug 2023	Transfer Pricing	Reviewing Head Quarter Allocation report Functional Analysis entity descriptions - Day 1.
Sussman,Adam	Senior	14 Aug 2023	Transfer Pricing	Drafting amendments to 'Celsius-CY' (Cyprus), GK8 (Israel), and EU' (Serbia) functions.
Gandz,Benjamin	Senior Manager	15 Aug 2023	Transfer Pricing	Reviewing Head Quarter Allocation report Functional Analysis entity descriptions - Day 2.
Gandz,Benjamin	Senior Manager	15 Aug 2023	Transfer Pricing	Drafting the Economic Analysis, and making reference to the U Transfer Pricing Methodology - Day 3.
Sussman,Adam	Senior	15 Aug 2023	Transfer Pricing	Reviewing and amending the 'Business Overview' and 'Relevant segment of the Headquarter Allocation report - Day 2.
Sussman,Adam	Senior	15 Aug 2023	Transfer Pricing	Drafting amendments to "Corporate Structure' and to Functions Assets ("FAR") in Headquarter Allocation report - Day 2.
Geron,Eyal	Manager	15 Aug 2023	Transfer Pricing	Reviewing the cost allocation in relation to the management Ac determining cost base.
Sussman,Adam	Senior	15 Aug 2023	Transfer Pricing	Drafting amendments to 'Facts and Assumptions' segment, and Headquarter Allocation report.
Sussman,Adam	Senior	15 Aug 2023	Transfer Pricing	Drafting Appendices including the Business Purpose and Economic Substance, and incorporating 'Penalty Protection' and updated T Pricing Regulations to Headquarter Allocation Report - Day 1.
Gandz,Benjamin	Senior Manager	16 Aug 2023	Transfer Pricing	Reviewing Appendices including the Business Purpose and Economic Substance, and incorporating 'Penalty Protection' and updated T Pricing Regulations to Headquarter Allocation Report - Day 1.
Gandz,Benjamin	Senior Manager	16 Aug 2023	Transfer Pricing	Reviewing amendments to 'Facts and Assumptions' segment, and Headquarter Allocation report.

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description
Sussman,Adam	Senior	16 Aug 2023	Transfer Pricing	Meeting to discuss Facts and Assumptions and review economic data for profit split documentation. Attendees - A.Sussman (EY), B.Gandz (EY), E.Geron (EY)
Gandz,Benjamin	Senior Manager	16 Aug 2023	Transfer Pricing	Meeting to discuss Facts and Assumptions and review economic data for profit split documentation. Attendees - A.Sussman (EY), B.Gandz (EY), E.Geron (EY)
Geron,Eyal	Manager	16 Aug 2023	Transfer Pricing	Meeting to discuss Facts and Assumptions and review economic data for profit split documentation. Attendees - A.Sussman (EY), B.Gandz (EY), E.Geron (EY)
Sussman,Adam	Senior	16 Aug 2023	Transfer Pricing	Drafting amendments to 'Relevant Entities' segment including Celsius (Serbia) and Celsius-CY (Cyprus) in the 'Profit Split' report based on the Headquarter Allocation report and making adjustments - Day 1.
Sussman,Adam	Senior	16 Aug 2023	Transfer Pricing	Drafting amendments to 'Business Overview' segment in Profit Split report based on the Headquarter Allocation report - Day 1.
Gonen,Eyal	Partner/Principal	17 Aug 2023	Transfer Pricing	Call to discuss transfer pricing methodology and allocation of base costs to Newco carve-out financial statements. EY - J. Hill, E. Gandz. K&E - A. Sexton. Celsius - L. Koren. Fahrenheit - J. I. Mendes. Brown Rudnick - N. Bouchard.
Geron,Eyal	Manager	17 Aug 2023	Transfer Pricing	Call to discuss transfer pricing methodology and allocation of base costs to Newco carve-out financial statements. EY - J. Hill, E. Gandz. K&E - A. Sexton. Celsius - L. Koren. Fahrenheit - J. I. Mendes. Brown Rudnick - N. Bouchard.
Gandz,Benjamin	Senior Manager	17 Aug 2023	Transfer Pricing	Call to discuss transfer pricing methodology and allocation of base costs to Newco carve-out financial statements. EY - J. Hill, E. Gandz. K&E - A. Sexton. Celsius - L. Koren. Fahrenheit - J. I. Mendes. Brown Rudnick - N. Bouchard.
Gandz,Benjamin	Senior Manager	17 Aug 2023	Transfer Pricing	Reviewing amendments to 'Business Overview' segment in Profit Split report based on the Headquarter Allocation report - Day 1
Sussman,Adam	Senior	17 Aug 2023	Transfer Pricing	Drafting amendments to 'Relevant Entities' segment including Celsius (Serbia) and Celsius-CY (Cyprus) in the 'Profit Split' report based on the Headquarter Allocation report and making adjustments - Day 2.
Sussman,Adam	Senior	17 Aug 2023	Transfer Pricing	Meeting to review the US Dollar Stablecoin loan analysis for profit split documentation. Attendees - A.Sussman (EY), B.Gandz (EY), E.Geron (EY)

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description
Gandz,Benjamin	Senior Manager	17 Aug 2023	Transfer Pricing	Meeting to review the US Dollar Stablecoin loan analysis for pr documentation. Attendees - A.Sussman (EY), B.Gandz (EY), E
Geron,Eyal	Manager	17 Aug 2023	Transfer Pricing	Meeting to review the US Dollar Stablecoin loan analysis for pr documentation. Attendees - A.Sussman (EY), B.Gandz (EY), E
Sussman,Adam	Senior	17 Aug 2023	Transfer Pricing	Drafting amendments to 'Business Overview' segment in Profit based on the Headquarter Allocation report - Day 2.
Sussman,Adam	Senior	17 Aug 2023	Transfer Pricing	Drafting Appendices including the Business Purpose and Econo Substance, and incorporating 'Penalty Protection' and updated T Pricing Regulations to Headquarter Allocation Report - Day 2.
Sussman,Adam	Senior	17 Aug 2023	Transfer Pricing	Drafting Appendices including the Business Purpose and Econo Substance, and incorporating 'Penalty Protection' and updated T Pricing Regulations to Profit Split Report
Gandz,Benjamin	Senior Manager	20 Aug 2023	Transfer Pricing	Reviewing Appendices including the Business Purpose and Eco Substance, and incorporating 'Penalty Protection' and updated T Pricing Regulations to Headquarter Allocation Report - Day 2.
Sussman,Adam	Senior	20 Aug 2023	Transfer Pricing	Drafting Market Overview for Industry Analysis incorporating t crash and relevant events for FY 2022 for the 'Industry Analysis
Sussman,Adam	Senior	20 Aug 2023	Transfer Pricing	Drafting Crypto Market Trends and documenting the regional, p hardware, end-use component , and end-use insights for the 'Inc Analysis' relevant for FY 2022 - Day 1
Sussman,Adam	Senior	20 Aug 2023	Transfer Pricing	Drafting a description on how blockchain works and the backgr blockchain for the 'Industry Analysis' - Day 1.
Geron,Eyal	Manager	20 Aug 2023	Transfer Pricing	Determining cost-base for management allocation and reviewing pricing methodologies.
Sussman,Adam	Senior	20 Aug 2023	Transfer Pricing	Drafting a description on the Regulatory Risks and Limitations Cryptocurrency Industry for the 'Industry Analysis' - Day 1.
Sussman,Adam	Senior	20 Aug 2023	Transfer Pricing	Drafting a description on the various applications of Block-chain technology for the 'Industry Analysis' - Day 1.
Sussman,Adam	Senior	20 Aug 2023	Transfer Pricing	Drafting a description of the numerous cryptocurrencies that we and affiliated with the 2022 crypto market crash and writing up for 'Industry Analysis' - Day 1.

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description
Gandz,Benjamin	Senior Manager	21 Aug 2023	Transfer Pricing	Reviewing Market Overview for Industry Analysis incorporating crash and relevant events for FY 2022 for the 'Industry Analysis
Gandz,Benjamin	Senior Manager	21 Aug 2023	Transfer Pricing	Reviewing Industry Analysis - Day 1.
Sussman,Adam	Senior	21 Aug 2023	Transfer Pricing	Drafting Market Overview for Industry Analysis incorporating crash and relevant events for FY 2022 for the 'Industry Analysis
Sussman,Adam	Senior	21 Aug 2023	Transfer Pricing	Drafting Crypto Market Trends and documenting the regional, hardware, end-use component , and end-use insights for the 'Industry Analysis' relevant for FY 2022 - Day 2.
Gonen,Eyal	Partner/Principal	21 Aug 2023	Transfer Pricing	Reviewing Functional Analysis and Relevant Core Entities Functions, Risks, and Assets.
Sussman,Adam	Senior	21 Aug 2023	Transfer Pricing	Drafting a description on how blockchain works and the background blockchain for the 'Industry Analysis' - Day 2.
Sussman,Adam	Senior	21 Aug 2023	Transfer Pricing	Drafting a description on the Regulatory Risks and Limitations Cryptocurrency Industry for the 'Industry Analysis' - Day 2.
Sussman,Adam	Senior	21 Aug 2023	Transfer Pricing	Drafting a description on the various applications of Blockchain technology for the 'Industry Analysis' - Day 2.
Sussman,Adam	Senior	21 Aug 2023	Transfer Pricing	Drafting a description of the numerous cryptocurrencies that were and affiliated with the 2022 crypto market crash and writing up for 'Industry Analysis' - Day 2.
Gandz,Benjamin	Senior Manager	22 Aug 2023	Transfer Pricing	Reviewing Industry Analysis - Day 2.
Sussman,Adam	Senior	22 Aug 2023	Transfer Pricing	Drafting Crypto Market Trends and documenting the regional, hardware, end-use component , and end-use insights for the 'Industry Analysis' relevant for FY 2022 - Day 3.
Geron,Eyal	Manager	22 Aug 2023	Transfer Pricing	Analyzing the contributions with regard to the profit split report reviewing USD/ Stable Coin Loans.
Sussman,Adam	Senior	22 Aug 2023	Transfer Pricing	Drafting a description on the Regulatory Risks and Limitations Cryptocurrency Industry for the 'Industry Analysis' - Day 3.
Sussman,Adam	Senior	22 Aug 2023	Transfer Pricing	Drafting a description on the various applications of Blockchain technology for the 'Industry Analysis' - Day 3.
Sussman,Adam	Senior	22 Aug 2023	Transfer Pricing	Drafting a description of the numerous cryptocurrencies that were and affiliated with the 2022 crypto market crash and writing up for 'Industry Analysis' - Day 3.
Gandz,Benjamin	Senior Manager	23 Aug 2023	Transfer Pricing	Reviewing the Service Providers Functions, Risks, and Assets (Analysis) in the Head Quarter Allocation report.

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description
Sussman,Adam	Senior	23 Aug 2023	Transfer Pricing	Drafting a description on the various challenges derived from o market uncertainties and the crypto industry as a whole - Day 1.
Gonen,Eyal	Partner/Principal	23 Aug 2023	Transfer Pricing	Reviewing the Economic analysis, and cost allocation analysis.
Sussman,Adam	Senior	23 Aug 2023	Transfer Pricing	Drafting a description on the various applications of Block-chain technology for the 'Industry Analysis' - Day 4.
Sussman,Adam	Senior	23 Aug 2023	Transfer Pricing	Drafting a description on the Regulatory Risks and Limitations Cryptocurrency Industry for the 'Industry Analysis' - Day 4.
Sussman,Adam	Senior	23 Aug 2023	Transfer Pricing	Drafting the 'Economic Analysis' and analysis around the Deve Enhancement, Maintenance, Protection, and Exploitation ("DEL FY 2022 - Day 1.
Gandz,Benjamin	Senior Manager	24 Aug 2023	Transfer Pricing	Reviewing the 'Economic Analysis' and analysis around the De Enhancement, Maintenance, Protection, and Exploitation ("DEL FY 2022 - Day 1.
Sussman,Adam	Senior	24 Aug 2023	Transfer Pricing	Drafting the 'Economic Analysis' and analysis around the Deve Enhancement, Maintenance, Protection, and Exploitation ("DEL FY 2022 - Day 2.
Gandz,Benjamin	Senior Manager	24 Aug 2023	Transfer Pricing	Meeting the review and discuss Economic Analysis of Profit Sp and Head Quarter Allocation report. Attendees - A.Sussman (E (EY), E.Geron (EY)
Geron,Eyal	Manager	24 Aug 2023	Transfer Pricing	Meeting the review and discuss Economic Analysis of Profit Sp and Head Quarter Allocation report. Attendees - A.Sussman (E (EY), E.Geron (EY)
Sussman,Adam	Senior	24 Aug 2023	Transfer Pricing	Meeting the review and discuss Economic Analysis of Profit Sp and Head Quarter Allocation report. Attendees - A.Sussman (E (EY), E.Geron (EY)
Sussman,Adam	Senior	24 Aug 2023	Transfer Pricing	Drafting a description on the various challenges derived from o market uncertainties and the crypto industry as a whole - Day 2.
Sussman,Adam	Senior	24 Aug 2023	Transfer Pricing	Drafting the 'Economic Analysis' and analysis around the provis and USD stable coin loans by Celsius-UK to Celsius Lending fo Day 1.
Sussman,Adam	Senior	24 Aug 2023	Transfer Pricing	Analyzing the recharges made between various Celsius entities Celsius-Lending and Celsius-Network, Celsius-INC and Celsius between Celsius-UK and Celsius-IL) - Day 1.
Gandz,Benjamin	Senior Manager	27 Aug 2023	Transfer Pricing	Reviewing description on the various challenges derived from o market uncertainties and the crypto industry as a whole.

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description
Gandz,Benjamin	Senior Manager	27 Aug 2023	Transfer Pricing	Reviewing the 'Economic Analysis' and analysis around the Development, Enhancement, Maintenance, Protection, and Exploitation ("DEVELOPMENT") of Celsius Lending for FY 2022 - Day 2.
Sussman,Adam	Senior	27 Aug 2023	Transfer Pricing	Drafting the 'Economic Analysis' and analysis around the Development, Enhancement, Maintenance, Protection, and Exploitation ("DEVELOPMENT") of Celsius Lending for FY 2022 - Day 3.
Sussman,Adam	Senior	27 Aug 2023	Transfer Pricing	Drafting the 'Economic Analysis' and analysis around the provision of Celsius Lending and USD stable coin loans by Celsius-UK to Celsius Lending for FY 2022 - Day 2.
Gonen,Eyal	Partner/Principal	27 Aug 2023	Transfer Pricing	Reviewing the Business Overview and Relevant Entity Description for Celsius Lending for FY 2022 - Day 1.
Sussman,Adam	Senior	27 Aug 2023	Transfer Pricing	Analyzing and drafting the recharges made between various Celsius entities (including Celsius-Lending and Celsius-Network, Celsius-INC and Celsius-UK, US, and between Celsius-UK and Celsius-IL) - Day 2.
Sussman,Adam	Senior	27 Aug 2023	Transfer Pricing	Drafting a description on the various challenges derived from the current market uncertainties and the crypto industry as a whole - Day 3.
Sussman,Adam	Senior	27 Aug 2023	Transfer Pricing	Drafting Crypto Market Trends and documenting the regional, product, hardware, end-use component, and end-use insights for the 'Income Statement' relevant for FY 2022 - Day 4.
Gandz,Benjamin	Senior Manager	28 Aug 2023	Transfer Pricing	Reviewing the relevant entities segment in the 'Profit Split' documentation - Day 1.
Gandz,Benjamin	Senior Manager	28 Aug 2023	Transfer Pricing	Reviewing the 'Economic Analysis' and analysis around the Development, Enhancement, Maintenance, Protection, and Exploitation ("DEVELOPMENT") of Celsius Lending for FY 2022 - Day 3.
Sussman,Adam	Senior	28 Aug 2023	Transfer Pricing	Drafting amendments to the relevant entities segment in the 'Profit Split' documentation - Day 1.
Erell,Dana	Partner/Principal	28 Aug 2023	Transfer Pricing	Reviewing Head Quarter Allocation report.
Sussman,Adam	Senior	28 Aug 2023	Transfer Pricing	Drafting the 'Economic Analysis' and analysis around the provision of Celsius Lending and USD stable coin loans by Celsius-UK to Celsius Lending for FY 2022 - Day 3.
Sussman,Adam	Senior	28 Aug 2023	Transfer Pricing	Analyzing and drafting the recharges made between various Celsius entities (including Celsius-Lending and Celsius-Network, Celsius-INC and Celsius-UK, US, and between Celsius-UK and Celsius-IL) - Day 3.
Sussman,Adam	Senior	28 Aug 2023	Transfer Pricing	Drafting amendments to the analysis around the Development, Enhancement, Maintenance, Protection, and Exploitation ("DEVELOPMENT") of Celsius Lending for FY 2022 - Day 1.

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description
Sussman,Adam	Senior	28 Aug 2023	Transfer Pricing	Drafting amendments to the Service Providers Functions, Asset (FAR) Analysis in the 'Profit Split' report - Day 1.
Gandz,Benjamin	Senior Manager	29 Aug 2023	Transfer Pricing	Review of allocation keys and underlying assumptions. Attendees E.Geron (EY Israel), B.Gandz (EY Israel), A.Sussman (EY)
Geron,Eyal	Manager	29 Aug 2023	Transfer Pricing	Review of allocation keys and underlying assumptions. Attendees E.Geron (EY Israel), B.Gandz (EY Israel), A.Sussman (EY)
Sussman,Adam	Senior	29 Aug 2023	Transfer Pricing	Review of allocation keys and underlying assumptions. Attendees E.Geron (EY Israel), B.Gandz (EY Israel), A.Sussman (EY)
Gandz,Benjamin	Senior Manager	29 Aug 2023	Transfer Pricing	Reviewing the 'Economic Analysis' and analysis around the provision of USD and USD stable coin loans by Celsius-UK to Celsius Lending Ltd. - Day 2.
Gandz,Benjamin	Senior Manager	29 Aug 2023	Transfer Pricing	Reviewing amendments to the Service Providers Functions, Asset Risk (FAR) Analysis in the 'Profit Split' report.
Gandz,Benjamin	Senior Manager	29 Aug 2023	Transfer Pricing	Reviewing Industry Analysis and amendments made to the Function Analysis.
Sussman,Adam	Senior	29 Aug 2023	Transfer Pricing	Drafting the 'Economic Analysis' and analysis around the provision of USD and USD stable coin loans by Celsius-UK to Celsius Lending Ltd. - Day 4.
Sussman,Adam	Senior	29 Aug 2023	Transfer Pricing	Drafting amendments to the relevant entities segment in the 'Profit Split' documentation - Day 2.
Sussman,Adam	Senior	29 Aug 2023	Transfer Pricing	Drafting amendments to the analysis around the Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMP") - FY 2022 - Day 2.
Gonen,Eyal	Partner/Principal	29 Aug 2023	Transfer Pricing	Reviewing the Head Quarter Allocation Report.
Sussman,Adam	Senior	29 Aug 2023	Transfer Pricing	Drafting amendments to the Service Providers Functions, Asset (FAR) Analysis in the 'Profit Split' report - Day 2. \
Sussman,Adam	Senior	29 Aug 2023	Transfer Pricing	Analyzing and drafting the recharges made between various Celsius entities (including Celsius-Lending and Celsius-Network, Celsius-INC and Celsius-US, and between Celsius-UK and Celsius-IL) - Day 4.
Crough,Greg	Executive Director	30 Aug 2023	Transfer Pricing	Meeting to discuss Mining specific work to support the financial analysis. Attendees - E.Gonen (EY Israel), E.Geron (EY Israel), B.Gandz (EY Israel), Y. Shwartz (EY Israel), J.Hill (EY US), A.Steger (EY US), G.Crough (EY US)

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description
Gonen,Eyal	Partner/Principal	30 Aug 2023	Transfer Pricing	Meeting to discuss Mining specific work to support the financials Attendees - E.Gonen (EY Israel), E.Geron (EY Israel), B.Gandz (EY Israel), Y. Shwartz (EY Israel), J.Hill (EY US), A.Steger (EY US), G.Crough (EY US)
Geron,Eyal	Manager	30 Aug 2023	Transfer Pricing	Meeting to discuss Mining specific work to support the financials Attendees - E.Gonen (EY Israel), E.Geron (EY Israel), B.Gandz (EY Israel), Y. Shwartz (EY Israel), J.Hill (EY US), A.Steger (EY US), G.Crough (EY US)
Gandz,Benjamin	Senior Manager	30 Aug 2023	Transfer Pricing	Meeting to discuss Mining specific work to support the financials Attendees - E.Gonen (EY Israel), E.Geron (EY Israel), B.Gandz (EY Israel), Y. Shwartz (EY Israel), J.Hill (EY US), A.Steger (EY US), G.Crough (EY US)
Gandz,Benjamin	Senior Manager	30 Aug 2023	Transfer Pricing	Reviewing the 'Economic Analysis' and analysis around the proposed USD and USD stable coin loans by Celsius-UK to Celsius Lending
Sussman,Adam	Senior	30 Aug 2023	Transfer Pricing	Drafting amendments to the relevant entities segment in the 'Profit Split' documentation - Day 3.
Sussman,Adam	Senior	30 Aug 2023	Transfer Pricing	Drafting amendments to the analysis around the Development, Enhancement, Maintenance, Protection, and Exploitation ("DEMP") FY 2022 - Day 3.
Sussman,Adam	Senior	30 Aug 2023	Transfer Pricing	Drafting amendments to the Service Providers Functions, Assets, and Liabilities (FAR) Analysis in the 'Profit Split' report - Day 3.
Sussman,Adam	Senior	30 Aug 2023	Transfer Pricing	Client meeting to discuss documentation surrounding the Headquarters Allocation report FY 2022. Attendees - B.Gandz (EY), A. Sussman (EY), L.Koren (Celsius), D.Bram (Celsius), M.Nachman (Celsius)
Sussman,Adam	Senior	30 Aug 2023	Transfer Pricing	Analyzing and drafting the recharges made between various Celsius entities (including Celsius-Lending and Celsius-Network, Celsius-INC in the US, and between Celsius-UK and Celsius-IL) - Day 5.
Crough,Greg	Executive Director	31 Aug 2023	Transfer Pricing	Review of transfer pricing memo
Gandz,Benjamin	Senior Manager	31 Aug 2023	Transfer Pricing	Drafting amendments to the Service Providers Functions, Assets, and Liabilities (FAR) Analysis in the 'Profit Split' report
Gonen,Eyal	Partner/Principal	31 Aug 2023	Transfer Pricing	Reviewing the Functional Analysis post amendments made and approved by the client. Analysis.
Sussman,Adam	Senior	31 Aug 2023	Transfer Pricing	Drafting amendments based off client meeting to the Business Operations and Relevant entities descriptions in the Headquarter Allocation

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description
Sussman,Adam	Senior	31 Aug 2023	Transfer Pricing	Drafting amendments based off client meeting to the Economic surrounding the provision of management services.
Sussman,Adam	Senior	31 Aug 2023	Transfer Pricing	Drafting additional covered transaction "Provision of credit line between Celsius-UK and Celsius-Mining" and adding to the Full Economic Analysis.
Sussman,Adam	Senior	31 Aug 2023	Transfer Pricing	Drafting additions with the inclusion of the new Covered Transaction "Provision of credit line loans between Celsius-UK and Celsius-Mining" to the Executive Summary and making further amendments to the Full Economic Analysis incorporating up to date loans FY 2022.
Erell,Dana	Partner/Principal	03 Sep 2023	Transfer Pricing	Reviewing updated report with client amendments.
Erell,Dana	Partner/Principal	03 Sep 2023	Transfer Pricing	Review of additional covered transaction "Provision of credit line between Celsius-UK and Celsius-Mining".
Gandz,Benjamin	Senior Manager	03 Sep 2023	Transfer Pricing	Reviewing and analyzing additional covered transaction "Provision of credit line loans between Celsius-UK and Celsius-Mining".
Gonen,Eyal	Partner/Principal	03 Sep 2023	Transfer Pricing	Reviewing work to date post client amendments.
Sussman,Adam	Senior	03 Sep 2023	Transfer Pricing	Drafting amendments based off client meeting to the Business Overview and Relevant entities descriptions in the Headquarter Allocation report.
Sussman,Adam	Senior	03 Sep 2023	Transfer Pricing	Drafting amendments based off client meeting to the Economic surrounding the provision of management services.
Sussman,Adam	Senior	03 Sep 2023	Transfer Pricing	Drafting additional covered transaction "Provision of credit line between Celsius-UK and Celsius-Mining" and adding to the Full Economic Analysis.
Sussman,Adam	Senior	03 Sep 2023	Transfer Pricing	Drafting additions with the inclusion of the new Covered Transaction "Provision of credit line loans between Celsius-UK and Celsius-Mining" to the Executive Summary and making further amendments to the Full Economic Analysis incorporating up to date loans FY 2022.
Gandz,Benjamin	Senior Manager	04 Sep 2023	Transfer Pricing	Reviewing amendments made to the Business Overview in Profit Split report based off previous client comments - Day 1.
Gandz,Benjamin	Senior Manager	04 Sep 2023	Transfer Pricing	Reviewing additional covered transaction "Provision of credit line between Celsius-UK and Celsius-Mining" - Day 1.
Sussman,Adam	Senior	04 Sep 2023	Transfer Pricing	Drafting amendments to Business Overview in Profit Split report based off previous client comments.
Sussman,Adam	Senior	04 Sep 2023	Transfer Pricing	Drafting amendments to the Industry Analysis in the Profit Split report based off Head Quarter Allocation report.

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description
Sussman,Adam	Senior	04 Sep 2023	Transfer Pricing	Drafting amendments to Functional Analysis in the Profit Split report based off the previous client meeting and making relevant amendments to the dates of incorporation and legal structure of the Group - Day1.
Sussman,Adam	Senior	04 Sep 2023	Transfer Pricing	Drafting Benefit test and incorporating the relevant Transfer Pricing Methodology - Day 1.
Crough,Greg	Executive Director	05 Sep 2023	Transfer Pricing	Review and comment on executive summary
Gandz,Benjamin	Senior Manager	05 Sep 2023	Transfer Pricing	Reviewing amendments made to the Business Overview in Profit Split report based off previous client comments - Day 2.
Gandz,Benjamin	Senior Manager	05 Sep 2023	Transfer Pricing	Reviewing additional covered transaction "Provision of credit line between Celsius-UK and Celsius-Mining" - Day 2.
Sussman,Adam	Senior	05 Sep 2023	Transfer Pricing	Drafting amendments to Functional Analysis in the Profit Split report based off the previous client meeting and making relevant amendments to the dates of incorporation and legal structure of the Group - Day 2.
Sussman,Adam	Senior	05 Sep 2023	Transfer Pricing	Drafting Benefit test and incorporating the relevant Transfer Pricing Methodology - Day 2.
Sussman,Adam	Senior	05 Sep 2023	Transfer Pricing	Drafting amendments Celsius Lending Networks, and Celsius Lending descriptions.
Gandz,Benjamin	Senior Manager	06 Sep 2023	Transfer Pricing	Reviewing amendments made to Functional Analysis in the Profit Split report based off the previous client meeting and making sure relevant amendments were made to the dates of incorporation and legal structure of the Group.
Gandz,Benjamin	Senior Manager	06 Sep 2023	Transfer Pricing	Reviewing Benefit test and ensuring the incorporation of the correct relevant Transfer Pricing Methodology.
Gandz,Benjamin	Senior Manager	06 Sep 2023	Transfer Pricing	Meeting with client to discuss the Functional and Economic Analysis Attendees - A.Sussman (EY), B.Gandz (EY), E.Geron (EY), L.Geron (Celsius)
Geron,Eyal	Manager	06 Sep 2023	Transfer Pricing	Meeting with client to discuss the Functional and Economic Analysis Attendees - A.Sussman (EY), B.Gandz (EY), E.Geron (EY), L.Geron (Celsius)
Geron,Eyal	Manager	06 Sep 2023	Transfer Pricing	Reviewing Economic Analysis.
Sussman,Adam	Senior	06 Sep 2023	Transfer Pricing	Meeting with client to discuss the Functional and Economic Analysis Attendees - A.Sussman (EY), B.Gandz (EY), E.Geron (EY), L.Geron (Celsius)
Sussman,Adam	Senior	06 Sep 2023	Transfer Pricing	Drafting amendments to Functional Analysis based off client meeting - Day1.

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description
Sussman,Adam	Senior	06 Sep 2023	Transfer Pricing	Drafting amendments to Economic Analysis based off client memo 1.
Sussman,Adam	Senior	06 Sep 2023	Transfer Pricing	Drafting amendment to relevant entity descriptions based off client memo 1 - Day 1.
Gandz,Benjamin	Senior Manager	07 Sep 2023	Transfer Pricing	Reviewing amendments to Economic Analysis based off client memo 1 - Day 1.
Gandz,Benjamin	Senior Manager	07 Sep 2023	Transfer Pricing	Reviewing amendments to Functional Analysis based off client memo 1 - Day 1.
Geron,Eyal	Manager	07 Sep 2023	Transfer Pricing	Reviewing Functional and Economic analysis.
Sussman,Adam	Senior	07 Sep 2023	Transfer Pricing	Drafting amendments to Functional Analysis based off client memo 1 - Day 2.
Sussman,Adam	Senior	07 Sep 2023	Transfer Pricing	Drafting amendments to Economic Analysis based off client memo 1 - Day 2.
Sussman,Adam	Senior	07 Sep 2023	Transfer Pricing	Drafting amendment to relevant entity descriptions based off client memo 1 - Day 2.
Sussman,Adam	Senior	07 Sep 2023	Transfer Pricing	Drafting Benefit test and incorporating the relevant Transfer Pricing Methodology - Day 3.
Sussman,Adam	Senior	10 Sep 2023	Transfer Pricing	Drafting and Implementing Headcount provided by the client for Year End 2022 in both Head Quarter Allocation report and Profit Split report and updating relevant entities descriptions post client discussion - Day 1.
Sussman,Adam	Senior	10 Sep 2023	Transfer Pricing	Reviewing Head Quarter Allocation report and Profit Split draft to be sent to client and reviewed.
Gandz,Benjamin	Senior Manager	11 Sep 2023	Transfer Pricing	Reviewing amendments to Economic Analysis based off client memo 1 - Day 2.
Gandz,Benjamin	Senior Manager	11 Sep 2023	Transfer Pricing	Reviewing amendments to Functional Analysis based off client memo 1 - Day 2.
Geron,Eyal	Manager	11 Sep 2023	Transfer Pricing	Drafting Stock Based Compensation Analysis for Celsius.
Gonen,Eyal	Partner/Principal	11 Sep 2023	Transfer Pricing	Reviewing amendments to work post amendment being made to functional analysis and economic analysis
Sussman,Adam	Senior	11 Sep 2023	Transfer Pricing	Drafting and Implementing Headcount provided by the client for Year End 2022 in both Head Quarter Allocation report and Profit Split report and updating relevant entities descriptions post client discussion - Day 2.

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description
Sussman,Adam	Senior	11 Sep 2023	Transfer Pricing	Drafting amendments to the economic analysis of the Headquarter Allocation report - Day 1.
Sussman,Adam	Senior	11 Sep 2023	Transfer Pricing	Drafting amendments to the risks section in the economic analysis of the headquarter allocation and profit split reports - Day 1.
Sussman,Adam	Senior	11 Sep 2023	Transfer Pricing	Drafting amendments to the assets segment and functions of the United States, and Cyprus entities - Day 1.
Gandz,Benjamin	Senior Manager	12 Sep 2023	Transfer Pricing	Reviewing Functional amendments post client review and analyzing contributions made between related Celsius entities.
Gandz,Benjamin	Senior Manager	12 Sep 2023	Transfer Pricing	Reviewing benefit test and Transfer Pricing Methodology.
Gandz,Benjamin	Senior Manager	12 Sep 2023	Transfer Pricing	Client meeting to discuss documentation surrounding the Headquarter Allocation report FY 2022. Attendees - B.Gandz (EY), A. Sussman (EY), L.Koren (Celsius), D.Bram (Celsius), M.Nachman (Celsius)
Geron,Eyal	Manager	12 Sep 2023	Transfer Pricing	Reviewed comments to the Executive Summary made by EY U.S.
Sussman,Adam	Senior	12 Sep 2023	Transfer Pricing	Drafting amendments to the assets segment and functions of the United States, and Cyprus entities - Day 2.
Sussman,Adam	Senior	12 Sep 2023	Transfer Pricing	Drafting and Implementing Headcount provided by the client for Year End 2022 in both Head Quarter Allocation report and Profit Split report and updating relevant entities descriptions post client discussion - Day 3. A.Sussman (EY)
Sussman,Adam	Senior	12 Sep 2023	Transfer Pricing	Drafting amendments to the economic analysis of the Headquarter Allocation report - Day 2.
Sussman,Adam	Senior	12 Sep 2023	Transfer Pricing	client meeting to discuss documentation surrounding the Headquarter Allocation report FY 2022. Attendees - B.Gandz (EY), A. Sussman (EY), L.Koren (Celsius), D.Bram (Celsius), M.Nachman (Celsius)
Sussman,Adam	Senior	12 Sep 2023	Transfer Pricing	Drafting amendments to the risks section in the economic analysis of the headquarter allocation and profit split reports - Day 2.
Gandz,Benjamin	Senior Manager	13 Sep 2023	Transfer Pricing	Reviewing amendments to additional covered transaction "Provisioning credit line loans between Celsius-UK and Celsius-Mining".
Gandz,Benjamin	Senior Manager	13 Sep 2023	Transfer Pricing	Meeting with client to discuss the amendments made to the documentation. Attendees - B.Gandz (EY), A.Sussman (EY), L.Koren (EY)
Gandz,Benjamin	Senior Manager	13 Sep 2023	Transfer Pricing	Reviewing Headquarter allocation documentation post amendments - Day 1.
Sussman,Adam	Senior	13 Sep 2023	Transfer Pricing	Drafting amendments to additional covered transaction "Provisioning line loans between Celsius-UK and Celsius-Mining" and adding Functional and Economic Analysis.

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description
Sussman,Adam	Senior	13 Sep 2023	Transfer Pricing	Analyzing the contributions made between the various Celsius c the profit split report.
Sussman,Adam	Senior	13 Sep 2023	Transfer Pricing	Meeting with client to discuss the amendments made to the doc Attendees - B.Gandz (EY), A.Sussman (EY), L.Koren (EY)
Sussman,Adam	Senior	13 Sep 2023	Transfer Pricing	Drafting amendments to the assets segment and functions of the United States, and Cyprus entities - Day 3.
Sussman,Adam	Senior	13 Sep 2023	Transfer Pricing	Drafting amendments to the economic analysis of the Headquar Allocation report - Day 3.
Sussman,Adam	Senior	13 Sep 2023	Transfer Pricing	Drafting amendments to the risks section in the economic analy the headquarter allocation and profit split reports - Day 3.
Gandz,Benjamin	Senior Manager	14 Sep 2023	Transfer Pricing	Reviewing Headquarter allocation documentation post amendm Day 2.
Gandz,Benjamin	Senior Manager	14 Sep 2023	Transfer Pricing	Reviewing amendments to the economic analysis of the Headqu Allocation report.
Geron,Eyal	Manager	14 Sep 2023	Transfer Pricing	Reviewing Profit Split documentation and HQ Allocation repor on economic and functional amendments post client review.
Gonen,Eyal	Partner/Principal	14 Sep 2023	Transfer Pricing	Reviewing amendments to work post amendments being made t functional analysis and economic analysis - Day 2.
Sussman,Adam	Senior	14 Sep 2023	Transfer Pricing	Drafting amendments to the assets segment and functions of the United States, and Cyprus entities - Day 4.
Sussman,Adam	Senior	14 Sep 2023	Transfer Pricing	Drafting amendments to the economic analysis of the Headquar Allocation report - Day 4.
Sussman,Adam	Senior	14 Sep 2023	Transfer Pricing	Drafting amendments to the risks section in the economic analy the headquarter allocation and profit split reports - Day 4.
Sussman,Adam	Senior	14 Sep 2023	Transfer Pricing	Drafting and Implementing Headcount provided by the client fo Year End 2022 in both Head Quarter Allocation report and Pro report and updating relevant entities descriptions post client dis Day 4.
Sussman,Adam	Senior	14 Sep 2023	Transfer Pricing	Reviewing Headquarter allocation report and profit split report.
Gandz,Benjamin	Senior Manager	18 Sep 2023	Transfer Pricing	Reviewing amendments to the assets segment and functions of t United States, and Cyprus entities - Day 1
Gandz,Benjamin	Senior Manager	18 Sep 2023	Transfer Pricing	Reviewing Headquarter allocation documentation post further a made.
Gandz,Benjamin	Senior Manager	18 Sep 2023	Transfer Pricing	Reviewing amendments to the economic analysis of the Headqu Allocation report.

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description
Geron,Eyal	Manager	18 Sep 2023	Transfer Pricing	Reviewing economic analysis post client feedback and internal amendments made.
Geron,Eyal	Manager	18 Sep 2023	Transfer Pricing	Reviewing parts of the functional analysis and business description of various Celsius entities.
Sussman,Adam	Senior	18 Sep 2023	Transfer Pricing	Drafting additional appendices illustrating the relevant recharge for the Head Quarter Allocation report - Day 1.
Sussman,Adam	Senior	18 Sep 2023	Transfer Pricing	Drafting additional appendices to the Profit Split report illustrating Contributions and Recharges made for the Service Transactions.
Gandz,Benjamin	Senior Manager	19 Sep 2023	Transfer Pricing	Reviewing additional appendices to the Profit Split report and recharging the Contributions and Recharges made for the Service Transactions 1.
Gandz,Benjamin	Senior Manager	19 Sep 2023	Transfer Pricing	Reviewing amendments to the assets segment and functions of the United States, and Cyprus entities - Day 2.
Sussman,Adam	Senior	19 Sep 2023	Transfer Pricing	Drafting additional appendices illustrating the relevant recharge for the Head Quarter Allocation report - Day 2.
Sussman,Adam	Senior	19 Sep 2023	Transfer Pricing	Drafting additional appendices to the Profit Split report illustrating Contributions and Recharges made for the Service Transactions.
Erell,Dana	Partner/Principal	20 Sep 2023	Transfer Pricing	Internal review regarding Celsius documentation. E.Geron (EY) and D.Erell (EY)
Gandz,Benjamin	Senior Manager	20 Sep 2023	Transfer Pricing	Reviewing additional appendices to the Profit Split report and recharging the Contributions and Recharges made for the Service Transactions 2.
Geron,Eyal	Manager	20 Sep 2023	Transfer Pricing	Internal review with Dana regarding Celsius documentation. E.Geron (EY) and D.Erell (EY)
Geron,Eyal	Manager	20 Sep 2023	Transfer Pricing	Reviewing the profit split and contributions made between Celsius and its affiliated entities.
Sussman,Adam	Senior	20 Sep 2023	Transfer Pricing	Drafting additional appendices outlining the 'Service Cost Methodology' relevance to the report - Day1.
Sussman,Adam	Senior	20 Sep 2023	Transfer Pricing	Drafting additional appendices to the Profit Split report illustrating Contributions and Recharges made for the Service Transactions.
Crough,Greg	Executive Director	21 Sep 2023	Transfer Pricing	Review of draft transfer pricing reports
Geron,Eyal	Manager	21 Sep 2023	Transfer Pricing	Drafting amendments to the recharges made for the service transactions.
Geron,Eyal	Manager	21 Sep 2023	Transfer Pricing	Reviewing, and analyzing amendments to the Contributions and Recharges made for the Service Transactions.

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description
Sussman,Adam	Senior	21 Sep 2023	Transfer Pricing	Drafting additional appendices outlining the 'Service Cost Method' and its relevance to the report - Day 2.
Crough,Greg	Executive Director	22 Sep 2023	Transfer Pricing	Review of tax return transfer pricing disclosures
Sussman,Adam	Senior	24 Sep 2023	Transfer Pricing	Drafting amendments to reports in response to review comments from Crough and Jeff Hill - Day 1.
Crough,Greg	Executive Director	25 Sep 2023	Transfer Pricing	Review of tax return disclosures
Crough,Greg	Executive Director	26 Sep 2023	Transfer Pricing	Review of US Network tax return for 2022 to review transfer pricing adjustments.
Erell,Dana	Partner/Principal	26 Sep 2023	Transfer Pricing	Reviewing Profit Split documentation and Headquarter Allocation reports focusing on economic and functional amendments post client review.
Gandz,Benjamin	Senior Manager	26 Sep 2023	Transfer Pricing	Reviewing both Profit Split and Headquarter reports post appendices included.
Gonen,Eyal	Partner/Principal	26 Sep 2023	Transfer Pricing	Reviewing Profit Split documentation and Headquarter Allocation reports focusing on economic and functional amendments post client review.
Sussman,Adam	Senior	26 Sep 2023	Transfer Pricing	Drafting amendments to reports in response to review comments from Crough and Jeff Hill - Day 2.
Gandz,Benjamin	Senior Manager	27 Sep 2023	Transfer Pricing	Reviewing Profit Split documentation and Headquarter Allocation reports and checking contributions between the relevant Celsius entities.
Sussman,Adam	Senior	27 Sep 2023	Transfer Pricing	Formatting amendments to both transfer pricing reports including appendices.
Gandz,Benjamin	Senior Manager	28 Sep 2023	Transfer Pricing	Reviewing amendments to transfer pricing report and reviewing conclusions related to functional and economic conclusions.
Sussman,Adam	Senior	28 Sep 2023	Transfer Pricing	Drafting amendments to reports in response to review comments from Crough and Jeff Hill - Day 3.
Sussman, Adam	Senior	01 Oct 2023	Transfer Pricing	Drafting amendments to both reports post EY (US) review and review- Day 1.
Gandz, Benjamin	Senior Manager	01 Oct 2023	Transfer Pricing	Reviewing amendments made to reports post client review.
Sussman, Adam	Senior	02 Oct 2023	Transfer Pricing	Drafting and reviewing amendments made to profit split and headquarter allocation reports since EY (IL) Partner review - Day 1
Sussman, Adam	Senior	02 Oct 2023	Transfer Pricing	Drafting amendments to both reports post EY (US) review and review - Day 2
Geron, Eyal	Manager	08 Oct 2023	Transfer Pricing	Reviewing and comparing the functional analysis in both the profit split and headquarter management reports.

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description
Sussman, Adam	Senior	08 Oct 2023	Transfer Pricing	Drafting and reviewing amendments made to profit split and headquarter allocation reports since EY (IL) Partner review - Day 2.
Sussman, Adam	Senior	08 Oct 2023	Transfer Pricing	Drafting amendments to both reports post EY (US) review and headquarter review - Day 3.
Gandz, Benjamin	Senior Manager	08 Oct 2023	Transfer Pricing	Reviewing amendments to both reports post EY (US) review and headquarter review.
Gandz, Benjamin	Senior Manager	08 Oct 2023	Transfer Pricing	Meeting to discuss amendments and corrections implemented in profit split and Headquarter allocation report. Attendees - A.Sussman, B.Gandz (EY)
Sussman, Adam	Senior	08 Oct 2023	Transfer Pricing	Meeting to discuss amendments and corrections implemented in profit split and Headquarter allocation report. Attendees - A.Sussman, B.Gandz (EY)
Sussman, Adam	Senior	09 Oct 2023	Transfer Pricing	Drafting amendments post to both reports post EY (US) review and headquarter review - Day 4.
Sussman, Adam	Senior	09 Oct 2023	Transfer Pricing	Reviewing and analyzing the Covered Transactions as well as in Israel and data previously received for preparation of Israel local file - Day 1.
Sussman, Adam	Senior	10 Oct 2023	Transfer Pricing	Reviewing and analyzing the Covered Transactions as well as in Israel and data previously received for preparation of Israel local file - Day 2.
Sussman, Adam	Senior	10 Oct 2023	Transfer Pricing	Drafting the executive summary and business overview in Local File - Israel Local File - Day 1.
Gandz, Benjamin	Senior Manager	10 Oct 2023	Transfer Pricing	Reviewing the executive summary write up and data to be included in the report.
Sussman, Adam	Senior	10 Oct 2023	Transfer Pricing	Reviewing and analyzing the Covered Transactions as well as in Israel and data previously received for preparation of Cyprus local file - Day 1.
Geron, Eyal	Manager	11 Oct 2023	Transfer Pricing	Reviewing the economic analysis for the profit split report and headquarter report - Day 1.
Gandz, Benjamin	Senior Manager	11 Oct 2023	Transfer Pricing	Reviewing the functional analysis and determining how to structure the report.
Sussman, Adam	Senior	11 Oct 2023	Transfer Pricing	Drafting the functional and economic analysis in Israeli Local File - Day 1.
Sussman, Adam	Senior	11 Oct 2023	Transfer Pricing	Reviewing and analyzing the Covered Transactions as well as in Israel and data previously received for preparation of Cyprus local file - Day 1.

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description
Sussman, Adam	Senior	11 Oct 2023	Transfer Pricing	Drafting the executive summary and business overview in Local File - Israel Local File - Day 2.
Sussman, Adam	Senior	11 Oct 2023	Transfer Pricing	Drafting the executive summary and business overview in Local File - Cyprus Local File - Day 1.
Gandz, Benjamin	Senior Manager	12 Oct 2023	Transfer Pricing	Analyzing the Cyprus allocations for Cyprus local file and reviewing progress with report - Day 1.
Geron, Eyal	Manager	12 Oct 2023	Transfer Pricing	Reviewing the economic analysis for the profit split report and local report - Day 2.
Sussman, Adam	Senior	12 Oct 2023	Transfer Pricing	Drafting the functional (risks and assets) and economic analysis in Local file.
Sussman, Adam	Senior	12 Oct 2023	Transfer Pricing	Reviewing and analyzing the Covered Transactions as well as information and data previously received for preparation of Cyprus local file.
Sussman, Adam	Senior	12 Oct 2023	Transfer Pricing	Drafting the executive summary and business overview in Local File - Cyprus Local File - Day 2.
Geron, Eyal	Manager	15 Oct 2023	Transfer Pricing	Analyzing the contributions and allocation of expenses to be allocated both Israel and Cyprus local files - Day 1.
Gandz, Benjamin	Senior Manager	15 Oct 2023	Transfer Pricing	Analyzing the Cyprus allocations for Cyprus local file and reviewing progress with report - Day 2.
Sussman, Adam	Senior	15 Oct 2023	Transfer Pricing	Drafting the relevant entity descriptions and functional analysis (Functions, Assets, Risks - "FAR") relevant for the Israel Local file report - Day 1.
Sussman, Adam	Senior	15 Oct 2023	Transfer Pricing	Reviewing and amending the Israeli local business overview and local report based on 6662 reports - Day 1.
Sussman, Adam	Senior	15 Oct 2023	Transfer Pricing	Drafting the Relevant entity descriptions and functional analysis (Functions, Assets, Risks - "FAR") relevant for the Israel Local File - Day 1.
Geron, Eyal	Manager	16 Oct 2023	Transfer Pricing	Analyzing the contributions and allocation of expenses to be allocated both Israel and Cyprus local files - Day 2.
Gandz, Benjamin	Senior Manager	16 Oct 2023	Transfer Pricing	Reviewing the Relevant entity descriptions and functional analysis (Functions, Assets, Risks - "FAR") relevant for the Israel Local File - Day 1.
Sussman, Adam	Senior	16 Oct 2023	Transfer Pricing	Drafting the Relevant entity descriptions and functional analysis (Functions, Assets, Risks - "FAR") relevant for the Israel Local File - Day 2.

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description
Sussman, Adam	Senior	16 Oct 2023	Transfer Pricing	Drafting the Relevant entity descriptions and functional analysis (Functions, Assets, Risks - "FAR") relevant for the Cyprus Local - Day 1.
Gandz, Benjamin	Senior Manager	17 Oct 2023	Transfer Pricing	Reviewing the Relevant entity descriptions and functional analysis (Functions, Assets, Risks - "FAR") relevant for the Israel Local Day 2.
Sussman, Adam	Senior	17 Oct 2023	Transfer Pricing	Drafting the economic analysis in Israeli Local file relevant to the Headquarter allocation and Contributions - Day 1.
Geron, Eyal	Manager	18 Oct 2023	Transfer Pricing	Reviewing the Relevant entity descriptions and functional analysis (Functions, Assets, Risks - "FAR") relevant for the Israel Local Day 1.
Geron, Eyal	Manager	18 Oct 2023	Transfer Pricing	Analyzing the contributions and allocation of expenses to be allocated both Israel and Cyprus local files - Day 3.
Sussman, Adam	Senior	18 Oct 2023	Transfer Pricing	Drafting the economic analysis in Israeli Local file relevant to the Headquarter allocation and Contributions - Day 2.
Sussman, Adam	Senior	18 Oct 2023	Transfer Pricing	Drafting the economic analysis and formatting document.
Geron, Eyal	Manager	19 Oct 2023	Transfer Pricing	Reviewing the functional and economic analysis in Israel local file
Geron, Eyal	Manager	19 Oct 2023	Transfer Pricing	Reviewing the Relevant entity descriptions and functional analysis (Functions, Assets, Risks - "FAR") relevant for the Israel Local Day 2.
Gandz, Benjamin	Senior Manager	19 Oct 2023	Transfer Pricing	Reviewing the economic analysis in Israeli local file ensuring it aligns with ITPR ('Israel Transfer Pricing Regulations') - Day 1.
Sussman, Adam	Senior	19 Oct 2023	Transfer Pricing	Drafting the economic analysis in Israeli Local file relevant to the Headquarter allocation and Contributions - Day 3.
Sussman, Adam	Senior	19 Oct 2023	Transfer Pricing	Drafting the Relevant entity descriptions and functional analysis (Functions, Assets, Risks - "FAR") relevant for the Israel Local Day 3.
Gandz, Benjamin	Senior Manager	22 Oct 2023	Transfer Pricing	Reviewing the economic analysis in Israeli local file ensuring it aligns with ITPR ('Israel Transfer Pricing Regulations') - Day 2.
Sussman, Adam	Senior	22 Oct 2023	Transfer Pricing	Drafting the Relevant entity descriptions and functional analysis (Functions, Assets, Risks - "FAR") relevant for the Israel Local Day 4.
Sussman, Adam	Senior	22 Oct 2023	Transfer Pricing	Drafting and reviewing amendments made to profit split and headquarter allocation reports since EY (IL) Partner review - Day 3.

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description
Sussman, Adam	Senior	22 Oct 2023	Transfer Pricing	Drafting amendments post to both reports post United States review and client reviews - Day 5.
Sussman, Adam	Senior	22 Oct 2023	Transfer Pricing	Drafting the executive summary and business overview in Local File - Cyprus Local File - Day 3.
Sussman, Adam	Senior	23 Oct 2023	Transfer Pricing	Meeting to review documents and current progress with both local reports. Attendees - A.Sussman (EY), B.Gandz (EY)
Gandz, Benjamin	Senior Manager	23 Oct 2023	Transfer Pricing	Meeting to review documents and current progress with both local reports. Attendees - A.Sussman (EY), B.Gandz (EY)
Sussman, Adam	Senior	23 Oct 2023	Transfer Pricing	Drafting and reviewing amendments made to profit split and headquarter allocation reports since EY (IL) Partner review - Day 4.
Sussman, Adam	Senior	23 Oct 2023	Transfer Pricing	Reviewing, drafting and analyzing the contribution made by Celsius - Day 1.
Sussman, Adam	Senior	24 Oct 2023	Transfer Pricing	Reviewing the Headquarter allocations with regard to Israeli and Palestinian entities.
Sussman, Adam	Senior	24 Oct 2023	Transfer Pricing	Reviewing, drafting, and analyzing the contribution made by Celsius - Day 2.
Geron, Eyal	Manager	24 Oct 2023	Transfer Pricing	Meeting to discuss the contributions and allocations made by Israeli and Cyprus. Attendees - E.Geron (EY), A.Sussman (EY)
Gandz, Benjamin	Senior Manager	24 Oct 2023	Transfer Pricing	Reviewing progress with both Israel and Cyprus reports and reviewing assumptions made.
Sussman, Adam	Senior	24 Oct 2023	Transfer Pricing	Meeting to discuss the contributions and allocations made by Israeli and Cyprus. Attendees - E.Geron (EY), A.Sussman (EY)
Gandz, Benjamin	Senior Manager	25 Oct 2023	Transfer Pricing	Meeting the review Celsius documentation and progress. Attendees - B.Gandz (EY), E.Geron (EY), A.Sussman (EY)
Geron, Eyal	Manager	25 Oct 2023	Transfer Pricing	Meeting the review Celsius documentation and progress. Attendees - B.Gandz (EY), E.Geron (EY), A.Sussman (EY)
Sussman, Adam	Senior	25 Oct 2023	Transfer Pricing	Meeting the review Celsius documentation and progress. Attendees - B.Gandz (EY), E.Geron (EY), A.Sussman (EY)
Sussman, Adam	Senior	25 Oct 2023	Transfer Pricing	Reviewing, drafting, and analyzing the contribution made by Celsius - Day 3.
Gandz, Benjamin	Senior Manager	26 Oct 2023	Transfer Pricing	Reviewing the functional analysis (Functions, Assets, Risks - "FAR") in the Israel Local file report.
Sussman, Adam	Senior	26 Oct 2023	Transfer Pricing	Reviewing and analyzing the contribution made by Celsius-IL to the economic - Day 1.
Erell, Dana	Partner/Principal	26 Oct 2023	Transfer Pricing	Reviewing both local reports and assumptions made.

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description
Gonen, Eyal	Partner/Principal	29 Oct 2023	Transfer Pricing	Reviewing the functional analyses and contributions of both local entities - Day 1.
Sussman, Adam	Senior	29 Oct 2023	Transfer Pricing	Reviewing and analyzing the contribution made by Celsius-IL to the overall economic - Day 2.
Sussman, Adam	Senior	29 Oct 2023	Transfer Pricing	Reviewing and analyzing the contribution made by Celsius-IL to the overall economic - Day 2.
Sussman, Adam	Senior	29 Oct 2023	Transfer Pricing	Reviewing and analyzing the contribution made by Celsius-IL to the overall economic - Day 2.
Erell, Dana	Partner/Principal	30 Oct 2023	Transfer Pricing	Internal review and discussions with regard to both the Israel local and Cyprus local report. Attendees - E.Gonen (EY), D.Erell (EY).
Gonen, Eyal	Partner/Principal	30 Oct 2023	Transfer Pricing	Internal review and discussions with regard to both the Israel local and Cyprus local report. Attendees - E.Gonen (EY), D.Erell (EY).
Gandz, Benjamin	Senior Manager	30 Oct 2023	Transfer Pricing	Reviewing both Israel and Cyprus local reports ensuring compliance with the relevant guidelines and regulations - Day 1.
Sussman, Adam	Senior	30 Oct 2023	Transfer Pricing	Finalizing and formatting Israel Local File.
Sussman, Adam	Senior	30 Oct 2023	Transfer Pricing	Finalizing and formatting Israel Local File and drafting appendix 1.
Gandz, Benjamin	Senior Manager	31 Oct 2023	Transfer Pricing	Reviewing both Israel and Cyprus local reports ensuring compliance with the relevant guidelines and regulations - Day 2.
Sussman, Adam	Senior	31 Oct 2023	Transfer Pricing	Finalizing and formatting Israel Local File and drafting appendix 2.
Sussman, Adam	Senior	31 Oct 2023	Transfer Pricing	Reviewing functional analysis and core entities and contributions and formatting Israel Local File.
Sussman, Adam	Senior	31 Oct 2023	Transfer Pricing	Drafting and amending Cypriot Local file including relevant functional risks, as well as making progress with Economic Analysis.
Total				

Total Fixed Fees Sought During the Fee Period for Transfer Pricing Services: \$350,000.00

Tax Compliance

Name	Title	Transaction Date	Project Category	Description
Wasserman,Ofer	Senior Manager	05 Jul 2023	Tax Compliance	Prepare Texas affiliated schedule for year 2022 and public in
Wasserman,Ofer	Senior Manager	06 Jul 2023	Tax Compliance	Prepared Affiliated report with J.Morgan
Wasserman,Ofer	Senior Manager	09 Jul 2023	Tax Compliance	Review changes proposed by Jeff Morgan on Texas report
Wasserman,Ofer	Senior Manager	11 Jul 2023	Tax Compliance	Call with client to discuss Texas tax position. EY - O. Wasserman, M. Edri, M. Flashner, J. Hill, E. Harvey, E. Sapir, J. Chenchinski, O. Wasserman. Company - J. Morgan.
Chenchinski,Amir	Partner/Principal	17 Jul 2023	Tax Compliance	Weekly tax compliance call to discuss information received related to Mining tax provision. EY - Y. Shwartz, A. Chenchinski, O. Wasserman, M. Edri, M. Flashner, J. Hill, E. Harvey, E. Sapir, J. Chenchinski, O. Wasserman.
Edri,Meir	Senior	17 Jul 2023	Tax Compliance	Weekly tax compliance call to discuss information received related to Mining tax provision. EY - Y. Shwartz, A. Chenchinski, O. Wasserman, M. Edri, M. Flashner, J. Hill, E. Harvey, E. Sapir, J. Chenchinski, O. Wasserman.
Wasserman,Ofer	Senior Manager	18 Jul 2023	Tax Compliance	Review 2022 extension report for Texas (requested by TX a
Wasserman,Ofer	Senior Manager	20 Jul 2023	Tax Compliance	Discussion with client (J. Morgan and L. Koren) materials n
Wasserman,Ofer	Senior Manager	20 Jul 2023	Tax Compliance	Additional review of Section B and C of the TX Public Infor
Chenchinski,Amir	Partner/Principal	24 Jul 2023	Tax Compliance	Discussed it with Jamie.
Chenchinski,Amir	Partner/Principal	24 Jul 2023	Tax Compliance	Working session to discuss plan for mining tax provision wo
Chenchinski,Amir	Partner/Principal	25 Jul 2023	Tax Compliance	initial US team review comments. EY: J. Hill, E. Harvey, M. Edri, M. Flashner, J. Chenchinski, O. Wasserman.
Chenchinski,Amir	Partner/Principal	25 Jul 2023	Tax Compliance	Weekly tax call with Client EY, K&E and Andersen to disc
Edri,Meir	Senior	25 Jul 2023	Tax Compliance	bitwave cost basis analysis and impact on taxable income ca
				indirect state tax claim update, and payroll tax issue. EY: E
				Sapir, J. Hill, M. Flashner, M. Edri, N. Flagg, Y. Shwartz, A
				Wasserman. K&E - A. Sexton, M. Kandallu. Company: L
				Morgan. Andersen UK- S. Shears, D. Seymour, H. Griffiths

Tax Compliance

Name	Title	Transaction Date	Project Category	Description
Wasserman,Ofer	Senior Manager	27 Jul 2023	Tax Compliance	Call with L. Koren, J. Morgan, O Wasserman, M Flashner, weekly call to discuss the US tax compliance procedures and steps towards completion.
Chenchinski,Amir	Partner/Principal	31 Jul 2023	Tax Compliance	EY internal call to discuss open items on tax compliance pro J. Hill, M. Flashner, A. Chenchinski, Y. Schwartz, M. Edri, O
Edri,Meir	Senior	31 Jul 2023	Tax Compliance	EY internal call to discuss open items on tax compliance pro J. Hill, M. Flashner, A. Chenchinski, Y. Schwartz, M. Edri, O
Wasserman,Ofer	Senior Manager	31 Jul 2023	Tax Compliance	EY internal call to discuss open items on tax compliance pro J. Hill, M. Flashner, A. Chenchinski, Y. Schwartz, M. Edri, O
Flashner, Martin	Contractor	01 Aug 2023	Tax Compliance	Weekly tax call to discuss Company's updated 2021 and 202 calculation and indirect tax updates. Celsius: L. Koren. Kir and M. Kandallu. Andersen: D. Seymour and H. Griffiths. Harvey, M. Flashner, M. Edri, K. Gatt, N. Flagg, J. Hill, O. Y. Schwartz.
Flashner, Martin	Contractor	01 Aug 2023	Tax Compliance	VA review Valuation Allowance memo, review changes and
Flashner, Martin	Contractor	01 Aug 2023	Tax Compliance	Working on consideration of filing requirements for new ent dormant entities need to file tax returns
Wasserman,Ofer	Senior Manager	01 Aug 2023	Tax Compliance	Weekly tax call to discuss Company's updated 2021 and 202 calculation and indirect tax updates. Celsius: L. Koren. Kir and M. Kandallu. Andersen: D. Seymour and H. Griffiths. Harvey, M. Flashner, M. Edri, K. Gatt, N. Flagg, J. Hill, O. Y. Schwartz.
Flashner, Martin	Contractor	02 Aug 2023	Tax Compliance	Weekly call with client L. Koren
Flashner, Martin	Contractor	02 Aug 2023	Tax Compliance	Working on Mining depreciable lives for equipment
Flashner, Martin	Contractor	02 Aug 2023	Tax Compliance	Working on valuation report for Celsius Network Inc
Wasserman,Ofer	Senior Manager	02 Aug 2023	Tax Compliance	Updated data request list and communicate with team
Wasserman,Ofer	Senior Manager	02 Aug 2023	Tax Compliance	Working on extensions with Jaime Bowen regarding Texas c schedule
Chenchinski,Amir	Partner/Principal	03 Aug 2023	Tax Compliance	Meeting to discuss and working on Bitwave implications, co 8275 statement with J. Hill, E. Harvey, M Flashner, A Chen high level strategy for the 2022 tax return.
Flashner, Martin	Contractor	03 Aug 2023	Tax Compliance	Meeting to discuss and working on Bitwave implications, co 8275 statement with J. Hill, E. Harvey, M Flashner, A Chen high level strategy for the 2022 tax return.

Tax Compliance

Name	Title	Transaction Date	Project Category	Description
Flashner, Martin	Contractor	03 Aug 2023	Tax Compliance	Review updated organization chart and determine which add required.
Flashner, Martin	Contractor	03 Aug 2023	Tax Compliance	Working on Loan documents and losses and email to colleag
Flashner, Martin	Contractor	03 Aug 2023	Tax Compliance	Update call with client L. Koren. EY - M. Flashner, O. Was
Wasserman,Ofer	Senior Manager	03 Aug 2023	Tax Compliance	Update call with client L. Koren. EY - M. Flashner, O. Was
Wasserman,Ofer	Senior Manager	03 Aug 2023	Tax Compliance	Reviewing financials which include the mark to market adjus by L.Koren (client)
Flashner, Martin	Contractor	06 Aug 2023	Tax Compliance	Review Texas affiliates schedule and provide relevant 2021
Flashner, Martin	Contractor	07 Aug 2023	Tax Compliance	Reviewing apportionment data provided
Flashner, Martin	Contractor	07 Aug 2023	Tax Compliance	EY internal call to discuss tax compliance process including market adjustment for 2021 and 2022 and valuation report. Harvey, M. Flashner, J. Hill, M. Edri, O. Wasserman.
Wasserman,Ofer	Senior Manager	07 Aug 2023	Tax Compliance	Review of Treas. Regulation 1.367-8
Wasserman,Ofer	Senior Manager	07 Aug 2023	Tax Compliance	EY internal call to discuss tax compliance process including market adjustment for 2021 and 2022 and valuation report. Harvey, M. Flashner, J. Hill, M. Edri, O. Wasserman.
Flashner, Martin	Contractor	08 Aug 2023	Tax Compliance	Weekly call with EY, Celsius, K&E and Andersen tax to dis 2021 and 2022 tax calculations and tax compliance process. Sapir, Y. Shwartz, M. Flashner, N. Flagg, K. Gatt, O. Wasse Sexton. Celsius - L. Koren, J. Morgan. Andersen - S. Shears
Flashner, Martin	Contractor	08 Aug 2023	Tax Compliance	Call with EY and Celsius to discuss 2023 valuation report an and 2023 taxable income calculations. EY - L. Harvey, E. Sa J. Hill, O. Wasserman, M. Flashner, E. Diner. Celsius - L. K
Flashner, Martin	Contractor	08 Aug 2023	Tax Compliance	Discuss Texas tax report with client J Morgan
Wasserman,Ofer	Senior Manager	08 Aug 2023	Tax Compliance	Working on Initial draft of statement for tax return pertaining certification on transfer of Israeli subsidiary
Wasserman,Ofer	Senior Manager	08 Aug 2023	Tax Compliance	Call with EY and Celsius to discuss 2023 valuation report an and 2023 taxable income calculations. EY - L. Harvey, E. Sa J. Hill, O. Wasserman, M. Flashner, E. Diner. Celsius - L. K
Wasserman,Ofer	Senior Manager	08 Aug 2023	Tax Compliance	Weekly call with EY, Celsius, K&E and Andersen tax to dis 2021 and 2022 tax calculations and tax compliance process. Sapir, Y. Shwartz, M. Flashner, N. Flagg, K. Gatt, O. Wasse Sexton. Celsius - L. Koren, J. Morgan. Andersen - S. Shear

Tax Compliance

Name	Title	Transaction Date	Project Category	Description
Flashner, Martin	Contractor	09 Aug 2023	Tax Compliance	Valuation notes and investments and analysis prepared for th
Flashner, Martin	Contractor	09 Aug 2023	Tax Compliance	Working on Network Inc and Affiliates reports related to Te 2022+2023
Wasserman,Ofer	Senior Manager	09 Aug 2023	Tax Compliance	Working on worthless debt and partially worthless debt dedu
Flashner, Martin	Contractor	10 Aug 2023	Tax Compliance	Call with EY and Celsius to discuss 2023 valuation report an and 2023 taxable income calculations. EY - L. Harvey, E. S J. Hill, O. Wasserman, M. Flashner, E. Diner. Celsius - L. I
Flashner, Martin	Contractor	10 Aug 2023	Tax Compliance	Working on Mining Audit Profit and Loss issues on 2021 ta
Wasserman,Ofer	Senior Manager	10 Aug 2023	Tax Compliance	Working on loans in the Examiner report
Flashner, Martin	Contractor	13 Aug 2023	Tax Compliance	Prepared Depreciation for Celsius mining and review with J Celsius
Wasserman,Ofer	Senior Manager	13 Aug 2023	Tax Compliance	Review trial balances for Mining 2021 adjustment with Bitw Celsius UK
Flashner, Martin	Contractor	14 Aug 2023	Tax Compliance	Prepare for update call with client
Flashner, Martin	Contractor	14 Aug 2023	Tax Compliance	Call with client (J. Morgan) to discuss balance sheets of Cel Network LLC, and Mining
Flashner, Martin	Contractor	14 Aug 2023	Tax Compliance	Reviewing Section 163(j) on 2021 tax return and impact to r ("NOL") carryforward
Flashner, Martin	Contractor	14 Aug 2023	Tax Compliance	Review Rev Proc 92-70 and potential application to Celsius Gibraltar
Wasserman,Ofer	Senior Manager	14 Aug 2023	Tax Compliance	Working on transfer pricing issues trial balances of Israel, L
Wasserman,Ofer	Senior Manager	14 Aug 2023	Tax Compliance	Working on retained earnings calculation of Celsius Lending from Profit and loss Review
Flashner, Martin	Contractor	15 Aug 2023	Tax Compliance	Weekly tax call to discuss status of US federal income tax re analysis. KE: A. Sexton and M. Kandallu. Celsius: L. Kore Andersen: H. Griffiths, S. Shears, and D. Seymour. EY: E. I M. Flashner, J. Hill, K. Gatt, A. Chenchinski, N. Flagg, O. W Y. Shwartz
Flashner, Martin	Contractor	15 Aug 2023	Tax Compliance	Preparation of tax return for Celsius Mining 2022
Wasserman,Ofer	Senior Manager	15 Aug 2023	Tax Compliance	Call with L. Koren on loans and alternative investments and

Tax Compliance

Name	Title	Transaction Date	Project Category	Description
Wasserman,Ofer	Senior Manager	15 Aug 2023	Tax Compliance	Weekly tax call to discuss status of US federal income tax re analysis. KE: A. Sexton and M. Kandallu. Celsius: L. Kore Andersen: H. Griffiths, S. Shears, and D. Seymour. EY: E. M. Flashner, J. Hill, K. Gatt, A. Chenchinski, N. Flagg, O. V Y. Shwartz
Flashner, Martin	Contractor	16 Aug 2023	Tax Compliance	Review Global Intangible Low-Taxed Income ("GILTI") cal 2021 computation preliminary estimate for 2022
Flashner, Martin	Contractor	16 Aug 2023	Tax Compliance	Call with client (J. Morgan) on Profit and losses and discuss deductibility of legal fees. EY - M. Flashner and O. Wasserman
Wasserman,Ofer	Senior Manager	16 Aug 2023	Tax Compliance	Call with client (J. Morgan) on Profit and losses and discuss deductibility of legal fees. EY - M. Flashner and O. Wasserman
Wasserman,Ofer	Senior Manager	16 Aug 2023	Tax Compliance	Reviewing Celsius Lending variance between Profit and loss sheet
Chenchinski,Amir	Partner/Principal	17 Aug 2023	Tax Compliance	Weekly US federal income tax compliance call to discuss co transaction cost deductibility. Celsius: L. Koren and J. Morgan Harvey, J. Hill, M. Flashner, O. Wasserman, A. Chenchinski E. Sapir.
Wasserman,Ofer	Senior Manager	16 Aug 2023	Tax Compliance	Reviewing adjustments to Mining tax return
Flashner, Martin	Contractor	17 Aug 2023	Tax Compliance	Reviewing C corp and disregarded entity filings for dormant
Flashner, Martin	Contractor	17 Aug 2023	Tax Compliance	Call with client (J. Morgan) reviewing balance sheets includ tax return
Flashner, Martin	Contractor	17 Aug 2023	Tax Compliance	Working on timing and staffing in India, discussion on 163(j) client on Profit and losses for Mining and Mining balance sh expenses
Flashner, Martin	Contractor	17 Aug 2023	Tax Compliance	Weekly US federal income tax compliance call to discuss co transaction cost deductibility. Celsius: L. Koren and J. Morgan Harvey, J. Hill, M. Flashner, O. Wasserman, A. Chenchinski E. Sapir.
Wasserman,Ofer	Senior Manager	17 Aug 2023	Tax Compliance	Working on Celsius Network Limited (UK) and Network In - tracing income and expenses between entities
Wasserman,Ofer	Senior Manager	17 Aug 2023	Tax Compliance	Working on Texas reports Affiliates and Public Information Celsius mining TY 2022

Tax Compliance

Name	Title	Transaction Date	Project Category	Description
Wasserman,Ofer	Senior Manager	17 Aug 2023	Tax Compliance	Weekly US federal income tax compliance call to discuss co transaction cost deductibility. Celsius: L. Koren and J. Mor Harvey, J. Hill, M. Flashner, O. Wasserman, A. Chenchinski E. Sapir.
Cohen,Nuriel	Staff	20 Aug 2023	Tax Compliance	Research and review various professional fees and their tax c or 2023
Cohen,Nuriel	Staff	20 Aug 2023	Tax Compliance	Review UK trial balance for discussion with client
Flashner, Martin	Contractor	20 Aug 2023	Tax Compliance	Review US holding apportionment support
Chenchinski,Amir	Partner/Principal	21 Aug 2023	Tax Compliance	Weekly tax compliance call to discuss transfer pricing impac return. EY: E. Harvey, O. Wasserman, Y. Shwartz, A. Chen Sapir
Cohen,Nuriel	Staff	21 Aug 2023	Tax Compliance	Working on Trial balance of Israel, Lithuania, Serbia, GK8,
Flashner, Martin	Contractor	21 Aug 2023	Tax Compliance	Review balance sheet provided by GDS of US Holding
Wasserman,Ofer	Senior Manager	21 Aug 2023	Tax Compliance	Reviewing valuation report impact on calculation
Wasserman,Ofer	Senior Manager	21 Aug 2023	Tax Compliance	Weekly tax compliance call to discuss transfer pricing impac return. EY: E. Harvey, O. Wasserman, Y. Shwartz, A. Chen Sapir
Chenchinski,Amir	Partner/Principal	22 Aug 2023	Tax Compliance	Reviewing updated Organizational Chart
Chenchinski,Amir	Partner/Principal	22 Aug 2023	Tax Compliance	Review Texas extension report
Flashner, Martin	Contractor	22 Aug 2023	Tax Compliance	Review of examiner report
Wasserman,Ofer	Senior Manager	22 Aug 2023	Tax Compliance	Review mark to market of Celsius Lending and Celsius Mini
Chenchinski,Amir	Partner/Principal	23 Aug 2023	Tax Compliance	Working on Rev Proc 92-70 Review notes with preparer for Holding Review client proposed adjustments
Chenchinski,Amir	Partner/Principal	23 Aug 2023	Tax Compliance	Review bitwave analysis
Cohen,Nuriel	Staff	23 Aug 2023	Tax Compliance	Working on Trial balance for Israel, Lithuania, and Mining
Flashner, Martin	Contractor	23 Aug 2023	Tax Compliance	Working on accrued rewards
Wasserman,Ofer	Senior Manager	23 Aug 2023	Tax Compliance	Working on Network LLC tax return Network LLC Update r state tax
Chenchinski,Amir	Partner/Principal	24 Aug 2023	Tax Compliance	Review revised Network LLC trial balance
Flashner, Martin	Contractor	24 Aug 2023	Tax Compliance	Working on Celsius Mining and Affiliates provisions for Cel
Wasserman,Ofer	Senior Manager	24 Aug 2023	Tax Compliance	Working on Transfer pricing report
Wasserman,Ofer	Senior Manager	27 Aug 2023	Tax Compliance	Reviewing state tax position

Tax Compliance

Name	Title	Transaction Date	Project Category	Description
Edri, Meir	Senior	28 Aug 2023	Tax Compliance	Weekly tax compliance call to discuss tax return progress and EY: O. Wasserman, M. Flashner, J. Hill, A. Chenchinski, E. Y. Shwartz, L. Harvey.
Edri, Meir	Senior	29 Aug 2023	Tax Compliance	Weekly tax call to discuss restructuring transactions and US consequences. EY US tax team - L. Harvey, J. Hill, E. Sapi IL tax and compliance team - M. Flashner, O. Wasserman, Y. Chenchinski, M. Edri. K&E US and UK - A. Sexton, M. Ka Walker. Andersen UK - D. Seymour, S. Shears. Celsius - Morgan
Flashner, Martin	Contractor	29 Aug 2023	Tax Compliance	Weekly tax call to discuss restructuring transactions and US consequences. EY US tax team - L. Harvey, J. Hill, E. Sapi IL tax and compliance team - M. Flashner, O. Wasserman, Y. Chenchinski, M. Edri. K&E US and UK - A. Sexton, M. Ka Walker. Andersen UK - D. Seymour, S. Shears. Celsius - Morgan
Wasserman, Ofer	Senior Manager	29 Aug 2023	Tax Compliance	Weekly tax call to discuss restructuring transactions and US consequences. EY US tax team - L. Harvey, J. Hill, E. Sapi IL tax and compliance team - M. Flashner, O. Wasserman, Y. Chenchinski, M. Edri. K&E US and UK - A. Sexton, M. Ka Walker. Andersen UK - D. Seymour, S. Shears. Celsius - Morgan
Flashner, Martin	Contractor	03 Sep 2023	Tax Compliance	Working session to review updated trial balance for Network Networks Lending. EY - M. Flashner, O. Wasserman.
Wasserman, Ofer	Senior Manager	03 Sep 2023	Tax Compliance	Working session to review updated trial balance for Network Networks Lending. EY - M. Flashner, O. Wasserman.
Flashner, Martin	Contractor	04 Sep 2023	Tax Compliance	Drafting gain recognition agreement statement for tax return updated depreciation schedules.
Wasserman, Ofer	Senior Manager	04 Sep 2023	Tax Compliance	Review Forms 5471 for tax return
Chenchinski, Amir	Partner/Principal	05 Sep 2023	Tax Compliance	weekly tax call to discuss tax compliance update, use tax op transaction reporting. EY US tax team - L. Harvey, J. Hill, Flagg, K. Gatt. EY IL tax and compliance team - M. Flashner, Wasserman, A. Chenchinski. K&E US and UK - A. Sexton, Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Morgan
Chenchinski, Amir	Partner/Principal	04 Sep 2023	Tax Compliance	Review Celsius Network updated workpapers (Forms 5471 a
Flashner, Martin	Contractor	05 Sep 2023	Tax Compliance	Review open transfer pricing issues for tax return reporting.

Tax Compliance

Name	Title	Transaction Date	Project Category	Description
Flashner, Martin	Contractor	05 Sep 2023	Tax Compliance	Weekly tax call to discuss tax compliance update, use tax op transaction reporting. EY US tax team - L. Harvey, J. Hill, Flagg, K. Gatt. EY IL tax and compliance team - M. Flashner, Wasserman, A. Chenchinski. K&E US and UK - A. Sexton, Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Morgan
Flashner, Martin	Contractor	06 Sep 2023	Tax Compliance	Review Form 8858s for Celsius non-US entities
Flashner, Martin	Contractor	06 Sep 2023	Tax Compliance	Review Forms 5471 for Celsius UK and GK8 entities
Wasserman, Ofer	Senior Manager	05 Sep 2023	Tax Compliance	Review UK Form 5471 adjustments
Wasserman, Ofer	Senior Manager	05 Sep 2023	Tax Compliance	Weekly tax call to discuss tax compliance update, use tax op transaction reporting. EY US tax team - L. Harvey, J. Hill, Flagg, K. Gatt. EY IL tax and compliance team - M. Flashner, Wasserman, A. Chenchinski. K&E US and UK - A. Sexton, Walker. Andersen UK - D. Seymour, S. Shears. Celsius - L. Morgan
Wasserman, Ofer	Senior Manager	06 Sep 2023	Tax Compliance	Review of Celsius Network Inc's Form 1120
Wasserman, Ofer	Senior Manager	06 Sep 2023	Tax Compliance	Review Celsius Network Inc. Form 1120 workpapers
Wasserman, Ofer	Senior Manager	06 Sep 2023	Tax Compliance	Review Celsius Europe Form 8858
Wasserman, Ofer	Senior Manager	06 Sep 2023	Tax Compliance	Review Celsius GK8 tax return forms
Chenchinski, Amir	Partner/Principal	06 Sep 2023	Tax Compliance	Review foreign tax credit calculation on tax return
Flashner, Martin	Contractor	07 Sep 2023	Tax Compliance	Network LLC Form 1120 review
Flashner, Martin	Contractor	07 Sep 2023	Tax Compliance	Weekly tax compliance call to discuss progress and open items. O. Wasserman, J. Hill, E. Sapir, L. Harvey
Wasserman, Ofer	Senior Manager	07 Sep 2023	Tax Compliance	Preparing Network LLC Form 8858
Wasserman, Ofer	Senior Manager	07 Sep 2023	Tax Compliance	Weekly tax compliance call to discuss progress and open items. O. Wasserman, J. Hill, E. Sapir, L. Harvey
Flashner, Martin	Contractor	10 Sep 2023	Tax Compliance	Review Forms 5471 for Celsius UK and Lithuania items
Wasserman, Ofer	Senior Manager	08 Sep 2023	Tax Compliance	Review Celsius Network Inc's tax calculation
Wasserman, Ofer	Senior Manager	10 Sep 2023	Tax Compliance	Call with client (J. Morgan) regarding open items on Network
Wasserman, Ofer	Senior Manager	10 Sep 2023	Tax Compliance	Review UK Form 5471
Wasserman, Ofer	Senior Manager	10 Sep 2023	Tax Compliance	Review revised Lithuania Form 5471
Wasserman, Ofer	Senior Manager	10 Sep 2023	Tax Compliance	Review revised 2022 Form 5471
Flashner, Martin	Contractor	11 Sep 2023	Tax Compliance	Weekly tax compliance call to discuss open items on the 2022 income tax returns. EY: E. Harvey, M. Flashner, O. Wasserman, Shwartz, and E. Sapir

Tax Compliance

Name	Title	Transaction Date	Project Category	Description
Flashner, Martin	Contractor	11 Sep 2023	Tax Compliance	Preparation of balance sheet adjustments for Celsius Holding
Wasserman, Ofer	Senior Manager	11 Sep 2023	Tax Compliance	Weekly tax compliance call to discuss open items on the 2022 income tax returns. EY: E. Harvey, M. Flashner, O. Wasserman, Y. Shwartz, and E. Sapir
Wasserman, Ofer	Senior Manager	11 Sep 2023	Tax Compliance	Review Forms 8858 for GK8 entity and update with notes to
Chenchinski, Amir	Partner/Principal	11 Sep 2023	Tax Compliance	Review 2022 US federal income tax returns
Flashner, Martin	Contractor	12 Sep 2023	Tax Compliance	Review Forms 5471 for Celsius UK and Lithuania
Flashner, Martin	Contractor	12 Sep 2023	Tax Compliance	Weekly tax call to discuss transfer pricing open items on minimum transaction reporting, tax compliance update and other open items. L. Harvey, E. Sapir, K. Gatt, J. Hill. EY Israel - Y. Shwartz, EY Transfer pricing - B. Gandz, E. Geron. K&E - A. Sexton, A. Walker. Andersen UK - H. Griffiths, Z. Wyatt, D. Seymour, J. Koren, J. Morgan.
Wasserman, Ofer	Senior Manager	12 Sep 2023	Tax Compliance	Review revised Form 1120 for Network Inc. and Form 5471
Wasserman, Ofer	Senior Manager	12 Sep 2023	Tax Compliance	Review revised Form 5471 for GK8
Wasserman, Ofer	Senior Manager	13 Sep 2023	Tax Compliance	Review tax return updates for Celsius Mining and prepare research and development calculations for non-US entities (Serbia and UK)
Flashner, Martin	Contractor	13 Sep 2023	Tax Compliance	Review latest draft of Celsius Network Inc
Flashner, Martin	Contractor	13 Sep 2023	Tax Compliance	Review of Celsius Network Inc's disclosures and statements
Chenchinski, Amir	Partner/Principal	13 Sep 2023	Tax Compliance	Review Network Inc draft tax return and review research and development calculation for Celsius non-US entities (CY, Serbia, and UK)
Wasserman, Ofer	Senior Manager	14 Sep 2023	Tax Compliance	Revise taxable income calculations for Serbia and UK.
Flashner, Martin	Contractor	13 Sep 2023	Tax Compliance	Review Forms 8858 and Forms 5471 for non-US entities including Lithuania, Cypress and Serbia.
Flashner, Martin	Contractor	14 Sep 2023	Tax Compliance	Review Forms 5471 for GK8 entities, review calculation of research and development expenses, and compute research and development capitalization and amortization for non-US entities.
Chenchinski, Amir	Partner/Principal	14 Sep 2023	Tax Compliance	Review Section 174 expenses calculation, review research and development amortization for non-US entities.
Cohen, Sarah	Senior Manager	17 Sep 2023	Tax Compliance	Review Celsius Mining return
Cohen, Sarah	Senior Manager	17 Sep 2023	Tax Compliance	Review calculation of research and development expenses for non-US entities including Serbia, Cypress, and UK.
Wasserman, Ofer	Senior Manager	15 Sep 2023	Tax Compliance	Reviewing research and development expense amortization

Tax Compliance

Name	Title	Transaction Date	Project Category	Description
Wasserman, Ofer	Senior Manager	17 Sep 2023	Tax Compliance	Preparation of Network LLC tax return working papers
Wasserman, Ofer	Senior Manager	17 Sep 2023	Tax Compliance	Review Section 174 adjustments
Wasserman, Ofer	Senior Manager	17 Sep 2023	Tax Compliance	Review Network Inc revised tax return and Lending LLC and Holding workpapers
Flashner, Martin	Contractor	17 Sep 2023	Tax Compliance	Review Section 174 adjustments
Flashner, Martin	Contractor	17 Sep 2023	Tax Compliance	Review changes to Forms 5471
Flashner, Martin	Contractor	18 Sep 2023	Tax Compliance	Review Forms 5471 for non-US entities
Flashner, Martin	Contractor	18 Sep 2023	Tax Compliance	Review updated Form 1120 for Celsius Network Inc
Wasserman, Ofer	Senior Manager	18 Sep 2023	Tax Compliance	Review first draft of Celsius Mining tax return and compare
Wasserman, Ofer	Senior Manager	18 Sep 2023	Tax Compliance	Review unrealized losses and prepaid expenses
Flashner, Martin	Contractor	19 Sep 2023	Tax Compliance	Revising Network, Inc. tax return and composing update em
Flashner, Martin	Contractor	19 Sep 2023	Tax Compliance	Weekly tax call to discuss deal update, tax reporting obligati compliance update. EY US - L. Harvey, E. Sapir, J. Hill. E Flashner, O. Wasserman, A. Chenchinski, Y. Shwartz. Ande Shears. K&E - A. Sexton, M. Kandallu, A. Walker. Celsius
Wasserman, Ofer	Senior Manager	19 Sep 2023	Tax Compliance	Weekly tax call to discuss deal update, tax reporting obligati compliance update. EY US - L. Harvey, E. Sapir, J. Hill. E Flashner, O. Wasserman, A. Chenchinski, Y. Shwartz. Ande Shears. K&E - A. Sexton, M. Kandallu, A. Walker. Celsius
Wasserman, Ofer	Senior Manager	19 Sep 2023	Tax Compliance	Review revised Forms 5471 for non-US entities (Cypress an
Wasserman, Ofer	Senior Manager	19 Sep 2023	Tax Compliance	Review revised Forms 5471 for non-US entities (UK) and re development capitalization.
Wasserman, Ofer	Senior Manager	20 Sep 2023	Tax Compliance	Working session to review revised Mining tax calculations a taxable income calculations for US return. EY - O. Wasserm
Flashner, Martin	Contractor	20 Sep 2023	Tax Compliance	Working session to review revised Mining tax calculations a taxable income calculations for US return. EY - O. Wasserm
Flashner, Martin	Contractor	20 Sep 2023	Tax Compliance	Review of tax depreciation forms for Mining
Cohen, Sarah	Senior Manager	20 Sep 2023	Tax Compliance	Review of research and development considerations
Chenchinski, Amir	Partner/Principal	20 Sep 2023	Tax Compliance	Review updated Mining tax return and research and develop
Flashner, Martin	Contractor	21 Sep 2023	Tax Compliance	Review Mining tax return and impact of asset sales
Chenchinski, Amir	Partner/Principal	21 Sep 2023	Tax Compliance	Review Mining tax return and impact of asset sales

Tax Compliance

Name	Title	Transaction Date	Project Category	Description
Flashner, Martin	Contractor	22 Sep 2023	Tax Compliance	Review updated US Holding and Subsidiaries return.
Flashner, Martin	Contractor	22 Sep 2023	Tax Compliance	Call with client on updated Network Inc. tax return. Celsius
Flashner, Martin	Contractor	24 Sep 2023	Tax Compliance	Review revised Network LLC tax return with GILTI adjustments emails to internal team with comments
Flashner, Martin	Contractor	26 Sep 2023	Tax Compliance	Review latest draft of tax returns, prepare email with comments
Flashner, Martin	Contractor	26 Sep 2023	Tax Compliance	Second review of Lending LLC and Celsius Holding support return
Flashner, Martin	Contractor	27 Sep 2023	Tax Compliance	Review of Forms 5471 of UK Review of Lithuania GILTI revisions Review UK Forms 5471 and GILTI revisions of Lithuania
Chenchinski, Amir	Partner/Principal	27 Sep 2023	Tax Compliance	Reviewing Forms 5471 for Celsius UK and Lithuania
Wasserman, Ofer	Senior Manager	22 Sep 2023	Tax Compliance	Review revised Celsius US Holdings tax return
Wasserman, Ofer	Senior Manager	22 Sep 2023	Tax Compliance	Revise taxable income calculations for Celsius UK Form 5471
Wasserman, Ofer	Senior Manager	24 Sep 2023	Tax Compliance	Prepare calculation of research and development costs for Serbia and UK.
Wasserman, Ofer	Senior Manager	25 Sep 2023	Tax Compliance	Preparation of revised Form 5471 of Cypress
Wasserman, Ofer	Senior Manager	26 Sep 2023	Tax Compliance	Weekly tax call to discuss transfer of coins between jurisdictions federal income tax impact of intended transfers. Celsius; L. Morgan. Kirkland: A. Sexton, M. Kandallu, and A. Walker. Wyatt, H. Griffiths, and D. Seymour. EY: L. Harvey, J. Hill Flagg, O. Wasserman, Y. Schwartz, and E. Sapir.
Wasserman, Ofer	Senior Manager	26 Sep 2023	Tax Compliance	Prepare revised Serbia Form 5471
Flashner, Martin	Contractor	26 Sep 2023	Tax Compliance	Weekly tax call to discuss transfer of coins between jurisdictions federal income tax impact of intended transfers. Celsius; L. Morgan. Kirkland: A. Sexton, M. Kandallu, and A. Walker. Wyatt, H. Griffiths, and D. Seymour. EY: L. Harvey, J. Hill Flagg, O. Wasserman, Y. Schwartz, and E. Sapir.
Wasserman, Ofer	Senior Manager	27 Sep 2023	Tax Compliance	Preparation of Form 8858 and Celsius Mining tax return
Chenchinski, Amir	Partner/Principal	28 Sep 2023	Tax Compliance	Review Mining and Network Tax Returns (Form 1120) Review Form 8858
Chenchinski, Amir	Partner/Principal	28 Sep 2023	Tax Compliance	Weekly compliance call to discuss US federal income tax returns open items. EY: J. Hill, E. Sapir, L. Harvey, M. Flashner, O. A. Chenchinski. Celsius: J. Morgan and L. Koren.

Tax Compliance

Name	Title	Transaction Date	Project Category	Description
Flashner, Martin	Contractor	28 Sep 2023	Tax Compliance	Preparation of Mining 1120 Preparation of Network Form 1120 Review tax returns (Mining and Network)
Flashner, Martin	Contractor	28 Sep 2023	Tax Compliance	Weekly compliance call to discuss US federal income tax re open items. EY: J. Hill, E. Sapir, L. Harvey, M. Flashner, O. A. Chenchinski. Celsius: J. Morgan and L. Koren.
Wasserman, Ofer	Senior Manager	28 Sep 2023	Tax Compliance	Review Cypress Form 5471 and prepare review comments
Wasserman, Ofer	Senior Manager	28 Sep 2023	Tax Compliance	Weekly compliance call to discuss US federal income tax re open items. EY: J. Hill, E. Sapir, L. Harvey, M. Flashner, O. A. Chenchinski. Celsius: J. Morgan and L. Koren.
Wasserman, Ofer	Senior Manager	29 Sep 2023	Tax Compliance	Review adjustments for trial balance of Network Inc and dis subsidiary of Networks Lending entity
Wasserman, Ofer	Senior Manager	01 Oct 2023	Tax Compliance	Prepare mining stand-alone US federal income tax return\
Wasserman, Ofer	Senior Manager	01 Oct 2023	Tax Compliance	Prepare Celsius Holdings LLC US federal income tax return
Chenchinski, Amir	Partner	01 Oct 2023	Tax Compliance	Review of Celsius Network Inc. and Celsius Holdings LLC v
Flashner, Martin	Contractor	01 Oct 2023	Tax Compliance	Review mining stand-alone US federal income tax return
Wasserman, Ofer	Senior Manager	02 Oct 2023	Tax Compliance	Call to discuss Celsius Network Inc. draft US federal income reportable transactions. Celsius: L. Koren and J. Morgan. EY: Hill, M. Flashner (EY), O. Wasserman (EY), and E. Sapir.
Wasserman, Ofer	Senior Manager	02 Oct 2023	Tax Compliance	Prepare Celsius Holding LLC US federal income tax return
Chenchinski, Amir	Partner	02 Oct 2023	Tax Compliance	Review mining stand-alone US federal income tax return
Flashner, Martin	Contractor	02 Oct 2023	Tax Compliance	Review draft US federal income tax return representations a
Flashner, Martin	Contractor	02 Oct 2023	Tax Compliance	Call to discuss Celsius Network Inc. draft US federal income reportable transactions. Celsius: L. Koren and J. Morgan. EY: Hill, M. Flashner (EY), O. Wasserman (EY), and E. Sapir.
Flashner, Martin	Contractor	02 Oct 2023	Tax Compliance	Continued review of Celsius Holdings LLC US federal incor
Flashner, Martin	Contractor	02 Oct 2023	Tax Compliance	Continued review of mining stand-alone US federal income
Wasserman, Ofer	Senior Manager	03 Oct 2023	Tax Compliance	Continue to review Celsius Holdings LLC US federal incom
Wasserman, Ofer	Senior Manager	03 Oct 2023	Tax Compliance	Call to discuss tax return filing procedure questions. EY: N E. Sapir, E. Harvey, M. Flashner, and O. Wasserman. Celsi
Wasserman, Ofer	Senior Manager	03 Oct 2023	Tax Compliance	Continue to prepare Celsius Mining US federal income tax r
Chenchinski, Amir	Partner	03 Oct 2023	Tax Compliance	Review Celsius US Holdings LLC US federal income tax ret

Tax Compliance

Name	Title	Transaction Date	Project Category	Description
Flashner, Martin	Contractor	03 Oct 2023	Tax Compliance	Call to discuss tax return filing procedure questions. EY: N. E. Sapir, E. Harvey, M. Flashner, and O. Wasserman. Celsius
Flashner, Martin	Contractor	03 Oct 2023	Tax Compliance	Weekly tax call to discuss potential losses and reporting in 2023. EY: N. E. Sapir, E. Harvey, M. Flashner, and O. Wasserman. Celsius: J. Morgan and L. Koren. A. Chenchinski, E. Harvey, and S. Shears. EY: E. Sapir, M. Flashner, K. Gatt, and E. Harvey.
Flashner, Martin	Contractor	03 Oct 2023	Tax Compliance	Review of Celsius Mining new draft US federal income tax return
Flashner, Martin	Contractor	03 Oct 2023	Tax Compliance	Review of Celsius Network LLC new draft US federal income tax return
Wasserman, Ofer	Senior Manager	04 Oct 2023	Tax Compliance	Prepare the US federal consolidated income tax return for Celsius Holding LLC and three subsidiaries
Flashner, Martin	Contractor	04 Oct 2023	Tax Compliance	Review of Celsius Holding LLC US federal consolidated income tax return
Flashner, Martin	Contractor	04 Oct 2023	Tax Compliance	Additional review of Celsius Holdings LLC US federal income tax return
Flashner, Martin	Contractor	04 Oct 2023	Tax Compliance	Additional review of Celsius Mining US federal income tax return
Wasserman, Ofer	Senior Manager	05 Oct 2023	Tax Compliance	Continue to prepare Celsius Holding LLC US consolidated federal income tax return
Chenchinski, Amir	Partner	05 Oct 2023	Tax Compliance	Additional review of Celsius Network Inc's US federal income tax return
Flashner, Martin	Contractor	05 Oct 2023	Tax Compliance	Review of disclosures for Celsius Network Inc's US federal income tax return
Flashner, Martin	Contractor	05 Oct 2023	Tax Compliance	Review of Form 8886 in the US federal income tax return of Celsius Network LLC
Wasserman, Ofer	Senior Manager	06 Oct 2023	Tax Compliance	Prepare Celsius Network LLC revised US federal income tax return
Flashner, Martin	Contractor	06 Oct 2023	Tax Compliance	Review Celsius Holdings LLC US consolidated federal income tax return revised version including all subsidiaries
Wasserman, Ofer	Senior Manager	08 Oct 2023	Tax Compliance	Call to discuss tax return filing status and reportable transactions for Celsius Holdings LLC. EY: O. Wasserman, M. Flashner, A. Chenchinski, N. E. Sapir, A. Goyal
Shapiro, Leonid	Senior	08 Oct 2023	Tax Compliance	Prepare Foreign Bank Account Report for Celsius Holdings LLC
Flashner, Martin	Contractor	08 Oct 2023	Tax Compliance	Continue to review Form 8886 in the US federal income tax return of Celsius Holdings LLC
Flashner, Martin	Contractor	08 Oct 2023	Tax Compliance	Call to discuss tax return filing status and reportable transactions for Celsius Holdings LLC. EY: O. Wasserman, M. Flashner, A. Chenchinski, N. E. Sapir, A. Goyal

Tax Compliance

Name	Title	Transaction Date	Project Category	Description
Chenchinski, Amir	Partner	08 Oct 2023	Tax Compliance	Call to discuss tax return filing status and reportable transaction disclosures. EY: O. Wasserman, M. Flashner, A. Chenchinski, J. Hilgert, A. Saper, A. Goyal
Wasserman, Ofer	Senior Manager	09 Oct 2023	Tax Compliance	Prepare state income tax returns for Alabama, Georgia and North Carolina for Celsius Network Inc.
Wasserman, Ofer	Senior Manager	09 Oct 2023	Tax Compliance	Prepare state income tax returns for North Carolina, Pennsylvania and Tennessee for Celsius Network Inc.
Flashner, Martin	Contractor	09 Oct 2023	Tax Compliance	Review Celsius Network LLC revised US federal and state income tax returns
Flashner, Martin	Contractor	09 Oct 2023	Tax Compliance	Weekly tax compliance call to discuss US federal income tax return and open items including reportable transaction disclosures. J. Hilgert, M. Flashner, Y. Shwartz, E. Saper.
Flashner, Martin	Contractor	09 Oct 2023	Tax Compliance	Review Form 4684 for Celsius Holdings LLC
Wasserman, Ofer	Senior Manager	10 Oct 2023	Tax Compliance	Review and examine reportable transaction related matters
Flashner, Martin	Contractor	10 Oct 2023	Tax Compliance	Review Forms 8886, 4684 and 8275, included in the US federal income tax return for Celsius Network Inc.
Flashner, Martin	Contractor	10 Oct 2023	Tax Compliance	Review of state income tax returns including Georgia, Alabama and North Carolina.
Flashner, Martin	Contractor	10 Oct 2023	Tax Compliance	Weekly tax call to discuss status of US federal income tax return and intercompany account update. Kirkland: M. Kandallu and A. Andersen: H. Griffiths and D. Seymour. EY: E. Saper, J. Hilgert, Gatt, Y. Shwartz, and M. Flashner.
Flashner, Martin	Contractor	10 Oct 2023	Tax Compliance	Review of state income tax returns for North Carolina, Pennsylvania and Tennessee for Celsius Network Inc.
Wasserman, Ofer	Senior Manager	11 Oct 2023	Tax Compliance	Prepare revised Celsius Mining US federal income tax return
Wasserman, Ofer	Senior Manager	11 Oct 2023	Tax Compliance	Prepare revised Celsius Network LLC US federal income tax return
Flashner, Martin	Contractor	11 Oct 2023	Tax Compliance	Continue review of state income tax returns for North Carolina, South Carolina and Tennessee for Celsius Network Inc.
Flashner, Martin	Contractor	11 Oct 2023	Tax Compliance	Review an updated version of Celsius US Holding LLC US federal income tax return
Wasserman, Ofer	Senior Manager	12 Oct 2023	Tax Compliance	Prepare Form 5471 for Celsius Network Inc.
Flashner, Martin	Contractor	12 Oct 2023	Tax Compliance	Update the US federal income tax return for Celsius Mining
Flashner, Martin	Contractor	12 Oct 2023	Tax Compliance	Review state income tax returns for Celsius Holdings LLC for South Carolina.

Tax Compliance

Name	Title	Transaction Date	Project Category	Description
Flashner, Martin	Contractor	12 Oct 2023	Tax Compliance	Review the updated version of Celsius Holdings LLC US fed return
Wasserman, Ofer	Senior Manager	13 Oct 2023	Tax Compliance	Preparation of applicable Foreign bank account reporting for
Flashner, Martin	Contractor	13 Oct 2023	Tax Compliance	Review Form 5471s for Celsius Network Inc. for Lithuania, Europe, Cypress, Israel
Flashner, Martin	Contractor	13 Oct 2023	Tax Compliance	Review Form 5472 Schedule M for Celsius Holdings LLC
Wasserman, Ofer	Senior Manager	15 Oct 2023	Tax Compliance	Prepare state income tax returns for Celsius Holdings LLC for California, Colorado, Connecticut, New Hampshire and Illinois
Wasserman, Ofer	Senior Manager	15 Oct 2023	Tax Compliance	Prepare state income tax returns for Massachusetts, Minnesota, Dakota and New Jersey
Wasserman, Ofer	Senior Manager	15 Oct 2023	Tax Compliance	Prepare state income tax returns for New York, New York C and Virginia.
Wasserman, Ofer	Senior Manager	16 Oct 2023	Tax Compliance	Weekly compliance call to discuss US federal income tax re Hill, Y. Schwartz, O. Wasserman, M. Flashner, E. Sapir, E. H
Flashner, Martin	Senior Manager	16 Oct 2023	Tax Compliance	Weekly compliance call to discuss US federal income tax re Hill, Y. Schwartz, O. Wasserman, M. Flashner, E. Sapir, E. H
Chenchinski, Amir	Partner	16 Oct 2023	Tax Compliance	Review state income tax returns for New York, New York C and Virginia.
Chenchinski, Amir	Partner	18 Oct 2023	Tax Compliance	Review state income tax returns for Massachusetts, Minnesota, Dakota and New Jersey
Chenchinski, Amir	Partner	19 Oct 2023	Tax Compliance	Prepare state income tax returns for Celsius Holdings LLC for California, Colorado, Connecticut, New Hampshire and Illinois
Chenchinski, Amir	Partner	23 Oct 2023	Tax Compliance	Tax compliance update call to discuss post-filing workstream compliance workstream. E. Sapir, E. Harvey, J. Hill, A. Ch Flashner, J. Hill, O. Wasserman, and Y. Schwartz.
Flashner, Martin	Partner	23 Oct 2023	Tax Compliance	Tax compliance update call to discuss post-filing workstream compliance workstream. E. Sapir, E. Harvey, J. Hill, A. Ch Flashner, J. Hill, O. Wasserman, and Y. Schwartz.
Wasserman, Ofer	Partner	23 Oct 2023	Tax Compliance	Tax compliance update call to discuss post-filing workstream compliance workstream. E. Sapir, E. Harvey, J. Hill, A. Ch Flashner, J. Hill, O. Wasserman, and Y. Schwartz.
Chenchinski, Amir	Partner	26 Oct 2023	Tax Compliance	Continue review of state income tax returns for New York, N Oklahoma and Virginia.
Wasserman, Ofer	Senior Manager	29 Oct 2023	Tax Compliance	Review data received from client regarding Celsius Mining's

Tax Compliance

Name	Title	Transaction Date	Project Category	Description
Wasserman, Ofer	Senior Manager	30 Oct 2023	Tax Compliance	Review items relating to deduction from fixed assets of impa Celsius Mining Level
Chenchinski, Amir	Partner	31 Oct 2023	Tax Compliance	Weekly call to discuss transaction update, intercompany clea transaction reporting. Celsius - J. Morgan. EY - J. Hill, E. N. Flagg, K. Gatt. K&E - A. Sexton, M. Kandallu, A. Walk Griffiths, D. Seymour, Z. Wyatt. EY Israel - Y. Shwartz, A. Hagay.
Total				

Total Fixed Fees Sought During the Fee Period for Tax Compliance Services: \$256,300.00

Fee Application Preparation

Employee Name	Rank	Date	Project Category	Description	Hours
Duncker, Debra	Staff	August 6, 2023	Preparation of Fee Application	Review of fee schedules for the Combined Fifth Monthly Fee Statement (5/1/23 - 6/30/23)	1.3
Duncker, Debra	Staff	August 7, 2023	Preparation of Fee Application	Continued review of Combined Fifth Monthly Fee Statement (5/1/23 - 6/30/23)	0.8
Duncker, Debra	Staff	August 8, 2023	Preparation of Fee Application	Prepared Combined Fifth Monthly Fee Statement for filing (5/1/23 - 6/30/23); and forward to partner for approval.	1.6
Duncker, Debra	Staff	August 9, 2023	Preparation of Fee Application	Forward Combined Fifth Monthly Fee Statement to Debtor's Counsel for filing (5/1/23 - 6/30/23)	0.2
Duncker, Debra	Staff	August 10, 2023	Preparation of Fee Application	Prepare Third Interim Fee Application for Filing (covering 3/1/23 - 6/30/23)	1.8
Duncker, Debra	Staff	August 11, 2023	Preparation of Fee Application	Continued preparing Third Interim Fee Application for filing (covering 3/1/23-6/30/23)	1.1
Duncker, Debra	Staff	August 12, 2023	Preparation of Fee Application	Forward Third Interim Fee Application for Filing (covering 3/1/23 - 6/30/23) to partner for approval; send to Debtor's counsel for filing.	0.3
Duncker, Debra	Staff	September 8, 2023	Preparation of Fee Application	Review of fee schedules for the Sixth Monthly Fee Statement (covering 7/1/23 - 7/31/23)	2.2
Duncker, Debra	Staff	September 11, 2023	Preparation of Fee Application	Continue reviewing fee schedules for the Sixth Monthly Fee Statement for filing (covering 7/1/23 - 7/31/23)	1.1
Duncker, Debra	Staff	September 12, 2023	Preparation of Fee Application	Prepare the Sixth Monthly Fee Statement for filing (covering 7/1/23 - 7/31/23)	1.4
Duncker, Debra	Staff	September 13, 2023	Preparation of Fee Application	Finalize the Sixth Monthly Fee Statement for filing (covering 7/1/23 - 7/31/23); forward to partner for approval; send to Debtor's counsel for filing	2.6
Duncker, Debra	Staff	October 24, 2023	Preparation of Fee Application	Review fee schedules for the Seventh Monthly Fee Statement (covering 8/1/23 -8/31/23)	2.8
Duncker, Debra	Staff	October 25, 2023	Preparation of Fee Application	Continue review of fee schedules for the Seventh Monthly Fee Statement (covering 8/1/23 - 8/31/23)	1.4

Fee Application Preparation

Employee Name	Rank	Date	Project Category	Description	Hours
Duncker, Debra	Staff	November 3, 2023	Preparation of Fee Application	Review fee schedules for the Seventh Monthly Fee Statement (covering 8/1/23 -8/31/23)	0.7
Duncker, Debra	Staff	November 7, 2023	Preparation of Fee Application	Prepare the Seventh Monthly Fee Statement (covering 8/1/23 -8/31/23)	2.1
Duncker, Debra	Staff	November 8, 2023	Preparation of Fee Application	Finalize the Seventh Monthly Fee Statement (covering 8/1/23 - 8/31/23); forward to partner for approval	1.8
				Total	23.2

EXHIBIT B

**SUMMARY OF THE EXPENSES
FOURTH INTERIM TIME PERIOD**

Name	Title	Date of Service	Expense Category	Description
Hayes, Taylor	Manager	9/6/2023	Airfare	Roundtrip flight to John Wayne Airport (Orange County, CA) from San Francisco Airport (San Francisco, CA) for Celsius audit readiness engagement.
Hayes, Taylor	Manager	9/12/2023	Ground Transportation	Uber from Costa Mesa Marriott (Costa Mesa, CA) to EY Irvine, CA Office
Hayes, Taylor	Manager	9/13/2023	Ground Transportation	Uber from Costa Mesa Marriott (Costa Mesa, CA) to EY Irvine, CA Office
Hayes, Taylor	Manager	9/13/2023	Meals - Out of Town	Dinner (T. Hayes, R. Gust, P. Yoo) with client (J. Block) and auditor (N. Iqbal, T. Hollier, C. Staerk) while travelling for Celsius audit readiness engagement.
Hayes, Taylor	Manager	9/14/2023	Ground Transportation	Uber from Costa Mesa Marriott (Costa Mesa, CA) to EY Irvine, CA Office
Hayes, Taylor	Manager	9/14/2023	Ground Transportation	Uber from EY Irvine, CA Office to Costa Mesa Marriott (Costa Mesa, CA)
Hayes, Taylor	Manager	9/15/2023	Ground Transportation	Uber from EY Irvine, CA Office to John Wayne Airport (Orange County, CA)
Hayes, Taylor	Manager	9/15/2023	Ground Transportation	San Francisco Airport (SFO) parking (5 days) for client travel
Hayes, Taylor	Manager	9/16/2023	Lodging	Renaissance Newport Beach Hotel (Newport Beach, CA) while travelling for Celsius audit readiness engagement.
Hayes, Taylor	Manager	9/17/2023	Meals - Out of Town	Dinner (T. Hayes, S. Riley) with client (J. Block) while travelling for Celsius audit readiness engagement.
Hayes, Taylor	Manager	9/17/2023	Meals - Out of Town	Lunch (T. Hayes) with client (J. Block) while travelling for Celsius audit readiness engagement.
Hayes, Taylor	Manager	9/18/2023	Ground Transportation	Uber from Renaissance Newport Beach Hotel (Newport Beach, CA) to EY Irvine, CA Office
Hayes, Taylor	Manager	9/18/2023	Ground Transportation	Uber from EY Irvine, CA Office to Renaissance Newport Beach Hotel (Newport Beach, CA)
Hayes, Taylor	Manager	9/21/2023	Ground Transportation	Uber from Renaissance Newport Beach Hotel (Newport Beach, CA) to EY Irvine, CA Office
Hayes, Taylor	Manager	9/22/2023	Ground Transportation	Transportation from office to airport
Hayes, Taylor	Manager	9/22/2023	Ground Transportation	Uber from Renaissance Newport Beach Hotel (Newport Beach, CA) to EY Irvine, CA Office
Hayes, Taylor	Manager	9/22/2023	Ground Transportation	Six days of long term parking for client travel at San Francisco Airport (SFO)

Name	Title	Date of Service	Expense Category	Description
Hayes, Taylor	Manager	9/23/2023	Lodging	Lodging for five nights at Renaissance Newport Beach Hotel, Newport Beach, CA while travelling for Celsius audit readiness engagement.
Hayes, Taylor	Manager	9/27/2023	Meals - Out of Town	Dinner (T. Hayes, R. Gust, S. Riley) with client (J. Block) while travelling for Celsius audit readiness engagement.
Hayes, Taylor	Manager	9/28/2023	Ground Transportation	Uber from San Francisco Airport to home in San Francisco
Hayes, Taylor	Manager	9/28/2023	Meals - Out of Town	Dinner (T. Hayes, K. Zimmer, R. Gust, S. Riley) with client while travelling for Celsius audit readiness engagement.
Hayes, Taylor	Manager	9/30/2023	Lodging	Lodging for four nights at Renaissance Newport Beach Hotel, Newport Beach, CA while travelling for Celsius audit readiness engagement.
Hayes, Taylor	Manager	9/30/2023	Ground Transportation	Uber from San Francisco Airport (SFO) to home in San Francisco, California
Zimmer, Kristin	Manager	9/18/2023	Ground Transportation	Uber transportation from Costa Mesa Marriott (Costa Mesa, CA) to Irvine, CA Office
Zimmer, Kristin	Manager	9/18/2023	Ground Transportation	Uber transportation from EY Irvine, CA Office to Costa Mesa Marriott (Costa Mesa, CA)
Zimmer, Kristin	Manager	9/18/2023	Ground Transportation	Uber transportation from John-Wayne Airport (Orange County, CA) to Costa Mesa Marriott (Costa Mesa, CA)
Zimmer, Kristin	Manager	9/19/2023	Ground Transportation	Uber transportation from Costa Mesa Marriott (Costa Mesa, CA) to Irvine, CA Office
Zimmer, Kristin	Manager	9/19/2023	Ground Transportation	Uber transportation from EY Irvine, CA Office to Costa Mesa Marriott (Costa Mesa, CA)
Zimmer, Kristin	Manager	9/20/2023	Ground Transportation	Uber transportation from Costa Mesa Marriott (Costa Mesa, CA) to Irvine, CA Office
Zimmer, Kristin	Manager	9/22/2023	Ground Transportation	Uber transportation from Costa Mesa Marriott (Costa Mesa, CA) to Irvine, CA Office
Zimmer, Kristin	Manager	9/22/2023	Ground Transportation	Uber transportation from EY Irvine, CA Office to John-Wayne Airport (Orange County, CA)
Zimmer, Kristin	Manager	9/22/2023	Ground Transportation	Uber transportation from EY Irvine, CA Office to Costa Mesa Marriott (Costa Mesa, CA)
Zimmer, Kristin	Manager	9/25/2023	Ground Transportation	Uber transportation from EY Irvine, CA Office to Renaissance Newport Beach Hotel (Newport Beach, CA)
Zimmer, Kristin	Manager	9/25/2023	Ground Transportation	Uber transportation from John-Wayne Airport, Orange County, CA to EY Irvine, CA Office

Name	Title	Date of Service	Expense Category	Description
Zimmer, Kristin	Manager	9/26/2023	Ground Transportation	Uber transportation from Renaissance Newport Beach Hotel (Newport Beach, CA) to EY Irvine, CA Office
Zimmer, Kristin	Manager	9/27/2023	Ground Transportation	Uber transportation from EY Irvine, CA Office to Renaissance Newport Beach Hotel (Newport Beach, CA)
Zimmer, Kristin	Manager	9/28/2023	Ground Transportation	Uber transportation from Renaissance Newport Beach Hotel (Newport Beach, CA) to EY Irvine, CA Office
Zimmer, Kristin	Manager	9/29/2023	Ground Transportation	Uber transportation from EY Irvine, CA Office to John-W. Albritton, Orange County, CA
Zimmer, Kristin	Manager	9/18/2023	Airfare	Roundtrip flight from Salt Lake City, UT to Orange County, CA for Celsius audit readiness engagement.
Zimmer, Kristin	Manager	9/18/2023	Lodging	Lodging for four nights at Costa Mesa Marriot in Costa Mesa, CA while travelling for Celsius audit readiness engagement.
Zimmer, Kristin	Manager	9/25/2023	Airfare	Roundtrip flight from Salt Lake City, UT to Irvine, CA for Celsius audit readiness engagement.
Zimmer, Kristin	Manager	9/25/2023	Lodging	Lodging for four nights at Renaissance Newport Beach Hotel (Newport Beach, CA) while travelling for Celsius audit readiness engagement.
Zaman, Sabina	Partner/Principal	9/12/2023	Airfare	Roundtrip flight from New York, New York (JFK) to Los Angeles, California (LAX) for Celsius audit readiness engagement.
Zaman, Sabina	Partner/Principal	9/19/2023	Ground Transportation	Uber from home in New York, New York to John F. Kennedy Airport
Zaman, Sabina	Partner/Principal	9/20/2023	Ground Transportation	Uber from Avenue Of The Arts Costa Mesa, A Tribute Portfolio Hotel in Costa Mesa, California to EY office in Irvine, California
Zaman, Sabina	Partner/Principal	9/20/2023	Ground Transportation	Uber transportation from EY office in Irvine, California to home in Irvine, California
Zaman, Sabina	Partner/Principal	9/21/2023	Ground Transportation	Uber from Avenue Of The Arts Costa Mesa, A Tribute Portfolio Hotel in Costa Mesa, California to EY office in Irvine, California
Zaman, Sabina	Partner/Principal	9/22/2023	Lodging	Lodging for four days at the Avenue Of The Arts Costa Mesa, A Tribute Portfolio Hotel while travelling for Celsius audit readiness engagement.
Zaman, Sabina	Partner/Principal	9/22/2023	Ground Transportation	Uber from Avenue Of The Arts Costa Mesa, A Tribute Portfolio Hotel in Costa Mesa, California to EY office in Irvine, California
Zaman, Sabina	Partner/Principal	9/23/2023	Ground Transportation	Uber from John F. Kennedy Airport to home in New York, New York
Zaman, Sabina	Partner/Principal	9/23/2023	Ground Transportation	Remaining cost of Uber from John F. Kennedy Airport to home in New York, New York

Name	Title	Date of Service	Expense Category	Description
Gust, Ryan Alexander	Manager	9/12/2023	Ground Transportation	From EY Irvine, CA Office to Costa Mesa, CA Uber while traveling for Celsius audit readiness engagement
Gust, Ryan Alexander	Manager	9/13/2023	Meals - Out of Town	Lunch (R. Gust, T. Hayes, P. Yoo, J. Block) while traveling for Celsius audit readiness engagement
Gust, Ryan Alexander	Manager	9/13/2023	Ground Transportation	From EY Irvine, CA Office to dinner (Santa Ana, CA) Uber while traveling for Celsius audit readiness engagement
Gust, Ryan Alexander	Manager	9/14/2023	Meals - Out of Town	Lunch (R. Gust, T. Hayes, P. Yoo, J. Block) while traveling for Celsius audit readiness engagement
Gust, Ryan Alexander	Manager	9/14/2023	Ground Transportation	From EY Irvine, CA Office to dinner (Santa Ana, CA) Uber while traveling for Celsius audit readiness engagement
Gust, Ryan Alexander	Manager	9/15/2023	Lodging	Lodging for four nights at Costa Mesa Marriot in Costa Mesa while travelling for Celsius audit readiness engagement.
Gust, Ryan Alexander	Manager	9/18/2023	Ground Transportation	From dinner (Newport Beach, CA) to Renaissance Newport Beach (Newport Beach, CA) Uber while traveling for Celsius audit readiness engagement
Gust, Ryan Alexander	Manager	9/19/2023	Meals - Out of Town	Lunch for EY team (R. Gust, T. Hayes, S. Riley, P. Yoo, K. Zimmerman) and client (J. Block) while traveling for Celsius audit readiness engagement
Gust, Ryan Alexander	Manager	9/20/2023	Meals - Out of Town	Lunch for EY team (R. Gust, T. Hayes, S. Riley, P. Yoo, K. Zimmerman) and client (J. Block) while traveling for Celsius audit readiness engagement
Gust, Ryan Alexander	Manager	9/22/2023	Lodging	Lodging for five nights at Renaissance Newport Beach Hotel in Newport Beach, CA while travelling for Celsius audit readiness engagement.
Gust, Ryan Alexander	Manager	9/26/2023	Meals - Out of Town	Lunch for EY team (R. Gust, T. Hayes, S. Riley, K. Zimmerman) and client (J. Block) while traveling for Celsius audit readiness engagement
Gust, Ryan Alexander	Manager	9/26/2023	Ground Transportation	From dinner (Newport Beach, CA) to Renaissance Newport Beach (Newport Beach, CA) Uber while traveling for Celsius audit readiness engagement
Gust, Ryan Alexander	Manager	9/27/2023	Meals - Out of Town	Lunch for EY team (R. Gust, T. Hayes, S. Riley, K. Zimmerman) and client (J. Block) while traveling for Celsius audit readiness engagement
Gust, Ryan Alexander	Manager	9/27/2023	Meals - Out of Town	Dinner for EY team (R. Gust, T. Hayes, S. Riley, K. Zimmerman) and client (J. Block) while traveling for Celsius audit readiness engagement

Name	Title	Date of Service	Expense Category	Description
Gust, Ryan Alexander	Manager	9/27/2023	Ground Transportation	From EY Irvine, CA Office to dinner (Newport Beach, CA) while traveling for Celsius audit readiness engagement
Gust, Ryan Alexander	Manager	9/28/2023	Meals - Out of Town	Lunch for EY team (R. Gust, T. Hayes, S. Riley, K. Zimmerman, J. Block) while traveling for Celsius audit readiness engagement
Gust, Ryan Alexander	Manager	9/29/2023	Meals - Out of Town	Lunch for EY team (R. Gust, T. Hayes, S. Riley, K. Zimmerman, J. Block) while traveling for Celsius audit readiness engagement
Gust, Ryan Alexander	Manager	9/29/2023	Lodging	Lodging for four nights at Renaissance Newport Beach Hotel (Newport Beach, CA) while travelling for Celsius audit readiness engagement.
Yoo, Patrick	Senior	9/18/2023	Ground Transportation	Uber from EY Irvine, CA Office to team dinner in Newport Beach, CA
Yoo, Patrick	Senior	9/18/2023	Ground Transportation	Uber from Avenue of the Arts (Costa Mesa, CA) to EY Irvine Office
Yoo, Patrick	Senior	9/19/2023	Ground Transportation	Uber from EY Irvine, CA Office to Avenue of the Arts (Costa Mesa, CA)
Yoo, Patrick	Senior	9/20/2023	Ground Transportation	Uber from Avenue of the Arts (Costa Mesa, CA) to EY Irvine Office
Yoo, Patrick	Senior	9/20/2023	Ground Transportation	Uber from Newport Beach, CA team dinner to Avenue of the Arts (Costa Mesa, CA)
Yoo, Patrick	Senior	9/21/2023	Ground Transportation	Uber from Avenue of the Arts (Costa Mesa, CA) to EY Irvine Office
Yoo, Patrick	Senior	9/21/2023	Ground Transportation	Uber from Costa Mesa, CA team dinner to John-Wayne Airport (Orange County, CA)
Yoo, Patrick	Senior	9/21/2023	Ground Transportation	Uber from EY Irvine, CA Office to Costa Mesa, CA team dinner
Yoo, Patrick	Senior	9/17/2023	Ground Transportation	Uber from John-Wayne Airport (Orange County, CA) to Avenue of the Arts (Costa Mesa, CA)
Yoo, Patrick	Senior	9/17/2023	Airfare	Roundtrip flight to John-Wayne Airport (Orange County, CA) from San Jose, CA for Celsius audit readiness engagement
Yoo, Patrick	Senior	9/18/2023	Lodging	Lodging for four nights at the Avenue of the Arts hotel (Costa Mesa, CA) from 9/17-9/21 while travelling for Celsius audit readiness engagement.
Yoo, Patrick	Senior	9/17/2023	Airfare	Travel booking fee for flight to and from Irvine for Celsius audit readiness engagement

Name	Title	Date of Service	Expense Category	Description
Riley, Sean	Senior Man	9/17/2023	Airfare	Checked bag for flight to Santa Ana airport (SNA) from S airport (SFO) for Celsius audit readiness engagement
Riley, Sean	Senior Man	9/18/2023	Ground Transportation	Uber transportation from EY San Francisco office to San F (SFO) airport, charged the day after transportation
Riley, Sean	Senior Man	9/19/2023	Meals - Out of Town	Dinner (S. Riley, T. Hayes, K. Zimmer, P. Yoo, R. Gust) v Block - CFO) while travelling for Celsius audit readiness e
Riley, Sean	Senior Man	9/22/2023	Airfare	One way flight from Santa Ana airport (SNA) to San Fran (SFO) for Celsius audit readiness engagement.
Riley, Sean	Senior Man	9/22/2023	Airfare	Checked bag for flight to San Francisco airport (SFO) from airport (SNA) for Celsius audit readiness engagement
Riley, Sean	Senior Man	9/22/2023	Lodging	Lodging for five nights at the Renaissance Newport Beach Newport Beach, California while travelling for Celsius auc engagement.
Riley, Sean	Senior Man	9/23/2023	Airfare	One way flight from San Francisco airport (SFO) to Santa (SNA) Celsius audit readiness engagement.
Riley, Sean	Senior Man	9/26/2023	Ground Transportation	Uber transportation from dinner in Irvine, California to the Newport Beach Hotel in Newport Beach, California
Riley, Sean	Senior Man	9/28/2023	Airfare	One way flight from Santa Ana airport (SNA) to San Fran (SFO) for Celsius audit readiness engagement.
Riley, Sean	Senior Man	9/29/2023	Lodging	Lodging for four nights at the Renaissance Newport Beach Newport Beach, California while travelling for Celsius auc engagement.
Riley, Sean	Senior Man	9/29/2023	Ground Transportation	Uber from San Francisco airport (SFO) back home in Clay California
Riley, Sean	Senior Man	10/1/2023	Ground Transportation	Lyft from San Francisco airport (SFO) to home in Clayton travelling for client project.

Total

Value Added Tax - Israel - July 2023

Value Added Tax - Israel - August 2023

Value Added Tax - Israel - September 2023

Total

Total Expenses